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STATE OF CALIFORNIA

Franchise Tax Board

ANNUAL REPORT

1981 CALENDAR YEAR



Members of the Board

Kenneth Cory, Chairman

Ernest J. Dronenburg

Mary Ann Graves

Controller

Chairman, State Board of Equalization

Director of Finance

Gerald H. Goldberg

Executive Officer

Including Statistics of Income Compiled from
1980 Returns of Individuals and Corporations

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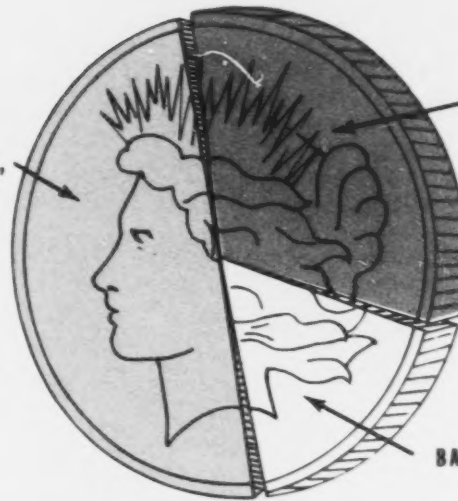
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GENERAL FUND REVENUES

FRANCHISE TAX BOARD
50.0%

ALL OTHER SOURCES
50.0%
SALES, CIGARETTE, INNERITANCE,
LIQUOR, PRIVATE CAR LICENSE,
HORSE RACING FEES
INSURANCE, ETC.



PERSONAL INCOME TAX
36.1%

BANK & CORPORATION TAX
13.9%

CALENDAR YEAR 1981

GENERAL FUND CALENDAR YEAR COLLECTIONS Cash Basis *

	1980		1981		Percent Change from Previous Year
	Amount (\$millions)	Percent of Total	Amount (\$millions)	Percent of Total	
FRANCHISE TAX BOARD					
Personal Income Tax	\$6,899.3	37.2	\$7,473.9	36.1	8.3
Bank and Corporation Taxes	2,570.2	13.9	2,878.0	13.9	12.0
Subtotals	\$9,469.5	51.1	\$10,351.9	50.0	9.3
OTHER REVENUES					
Retail Sales and Use Taxes	\$6,780.5	36.6	\$7,767.0	37.5	14.5
Gift and Inheritance Taxes	512.3	2.8	515.3	2.5	0.6
Insurance Company Tax	470.6	2.5	469.5	2.3	-0.2
Cigarette Tax	195.1	1.1	209.6	1.0	7.4
Alcoholic Beverage Excise Taxes	150.8	0.8	157.1	0.8	4.2
Horse Racing Fees	123.6	0.7	111.1	0.5	-10.1
Other Revenues Plus Interest on Investments	821.6	4.4	1,123.7	5.4	36.8
Subtotals	\$9,054.5	48.9	\$10,353.3	50.0	14.3
Grand Totals	\$18,524.0	100.0	\$20,705.2	100.0	11.8

* Derived from monthly cash flow statement in State Budget.

"INTRODUCTION"

The Franchise Tax Board administers the Personal Income Tax Law, the Bank and Corporation Tax Law and the Homeowner and Renter Assistance Law.

During 1981, Californians filed over 10.3 million 1980 returns and paid \$6.2 billion in self-assessed tax. During the same period, banks and corporations filed almost 275,000 returns with self-assessed tax of nearly \$2.5 billion.

REVENUE FOR THE GENERAL FUND

The department collected almost \$10.4 billion, which represents 50% of the General Fund revenue in calendar year 1981.

The Personal Income Tax Program accounted for \$7.5 billion, which represented 36.1% of the General Fund. The Bank and Corporation Tax Program accounted for \$2.9 billion, which represented 13.9% of the General Fund.

STRATEGIC PLANNING

The Franchise Tax Board began a formal strategic planning process in February, 1981, to develop a broad decision-making base for determining the future direction of the department.

The long-range objectives, strategies and goals embodied in the Strategic Plan will provide an opportunity and a responsibility for each employee to contribute to the department's future success.

The plan identifies five areas where department effectiveness will be improved: performance; public expectations; personnel management; organizational environment; and tax policy. The improvements will be accomplished through the department-wide development and implementation of detailed operational plans for each segment of the organization.

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PROCEDURAL CONFORMITY

In May, the department began a feasibility study on methods of conforming State tax returns and schedules with their federal counterparts. The study was undertaken on a procedural level to determine what could be accomplished without enabling legislation.

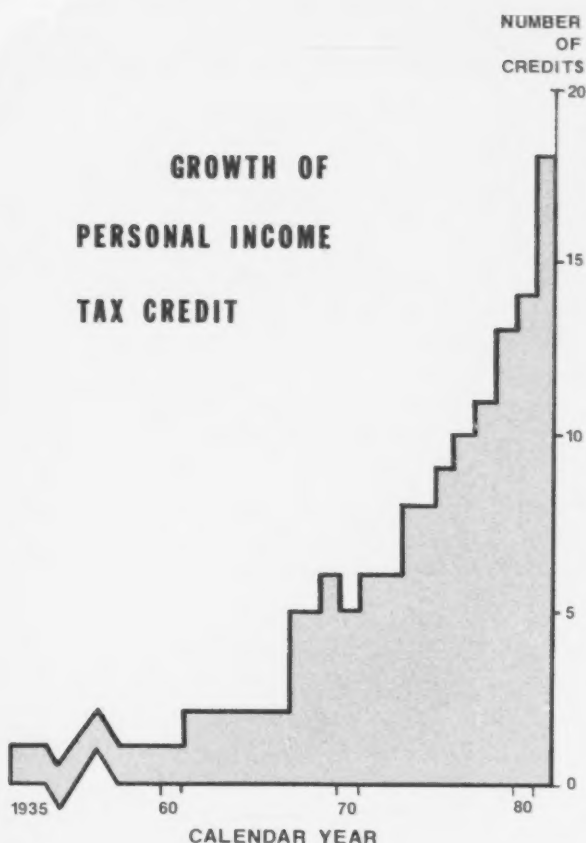
Valuable input was received through meetings with representatives from the State Bar Association, CPA Society, and tax practitioners.

GROWTH OF TAX CREDITS

The growth of credits that may be taken on the Personal Income Tax return has been quite dramatic, as is indicated by the accompanying graph.

In 1935, when the law was first effective, there was a tax credit allowable for personal income taxes paid to other states by California residents. This was the only credit for 26 years. However, during the last five years there have been eleven new credits added to the law.

The rationale for most credits, as opposed to deductions or exemptions, is that all taxpayers receive equal tax benefits regardless of differing relative incomes and different progressive rates.



CHARACTERISTICS OF RETURNS

During 1981, a sample was completed showing the characteristics of tax returns. This sample was primarily designed to associate income levels of taxpayers with type of return filed. It was also designed to determine the number of returns prepared by paid tax preparers and the use of computer services in preparation of returns.

During 1981, 3.1 million tax returns filed were short Form 540A; the balance of 7.2 million were Form 540. Taxpayers completed 4.8 million returns, 46 percent of the total. The remaining 5.5 million returns were prepared by paid preparers. Of these paid preparer returns, 2.1 million were prepared with computer assistance, amounting to 38 percent of all paid preparer returns and 20 percent of all returns filed.

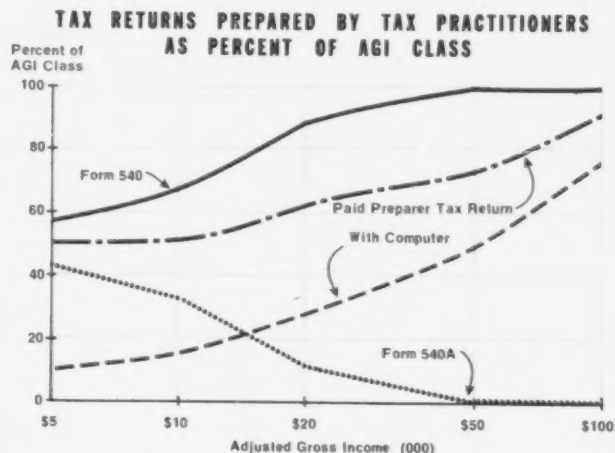
The results of this sample are shown on the accompanying graph.

Form 540A's are filed by about half the taxpayers at the \$5,000 income level. The frequency of use of this form goes down as income goes up. At the \$10,000 adjusted gross income level, the Form 540A is used by about 35 percent of the population, at the \$20,000 level it is 10 percent and the use becomes quite rare above \$30,000.

Tax Form 540, on which taxpayers report more complex income sources and deductions, shows an increasing rate of usage as income rises and is indicated on the graph as a mirror image of the Form 540A.

Taxpayers use the services of paid tax preparers about 40 percent of the time at the \$5,000 adjusted gross income level, and show an increasing frequency of use as their incomes rise. At the \$10,000 level, about 50 percent are prepared by paid preparers. This percentage ratio continues to increase with income with taxpayers at the \$100,000 level using such paid preparers about 90 percent of the time.

Paid tax preparers, in turn, show an increasing probability of utilizing computers in finalizing their tax returns as their clients' incomes rise. At the lowest level, \$5,000, about 10 percent of the returns are prepared by computers (or about one out of five paid prepared returns), while at the \$100,000 level about 70 percent of all returns filed are computer prepared (about 75 percent of all paid preparer tax returns).



PERSONAL INCOME TAX

There were over 10.3 million personal income tax returns filed by Californians in 1981. These returns reflected income earned and received during 1980. This represents a 1.4 percent increase over the 10.2 million returns filed during 1980.

The amount of self-assessed personal income taxes of \$6.2 billion reflects an increase of 3.9 percent over the 1979 income year amount of \$6.0 billion.

The Personal Income Tax Appendix provides a series of statistical tables which show detailed distributions of tax returns filed by income levels and by marital status.

Tax Returns Filed

For the past several years, there has been a rapid growth of single and unmarried head of household tax returns, while joint returns of married couples have increased only modestly. Between 1972 and 1980, joint returns have increased by 13 percent, single returns have increased by 94 percent, and head of household returns have increased by 150 percent.

Tax returns reflect the characteristics of the California population. The apparent shift from dual taxpayer households (joint returns) to single taxpayer households (single or head of household) is remarkable. Whereas in 1972, nearly 60 percent of the returns were from married couples, in 1980, their share of total returns has diminished to about 45 percent. Conversely, unmarried heads of household have increased from about five percent in 1972 to 10 percent in 1980.

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Indexing

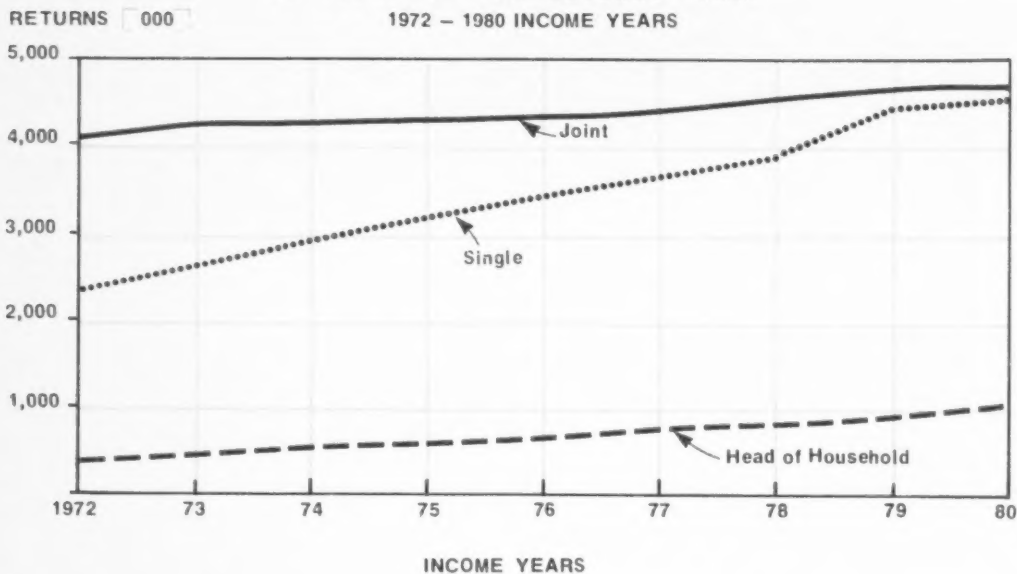
"Indexing" was adopted by the California Legislature in 1978 as a means of countering the effects of taxpayers being pushed into higher tax brackets as their incomes rise to keep up with inflation. Beginning with the 1978 income year, tax brackets were "indexed" or widened to reflect inflation. The measure used is the percentage change in the California Consumer Price Index from June of the prior year through June of the current year.

Beginning with the 1979 taxable year, indexing was also applied to credits for personal, dependent, and blind exemptions, the special low income credit, and the standard deduction reflecting in each case the full June to June increase in the index.

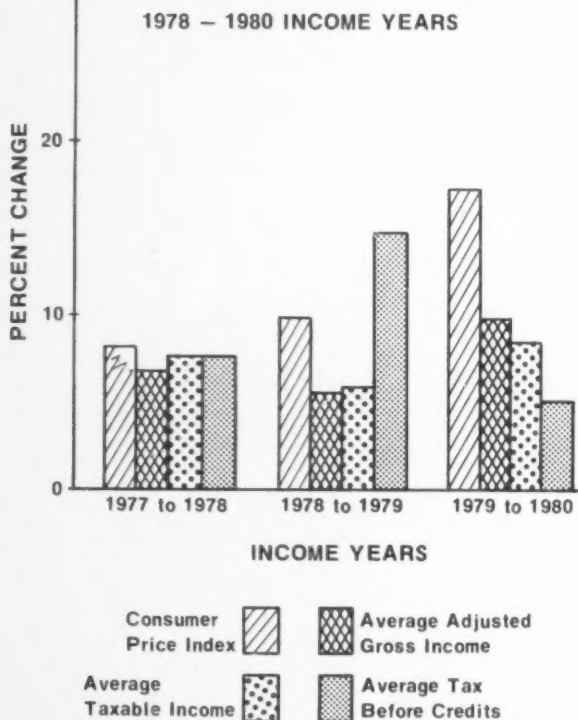
The three percent threshold was removed for indexing tax brackets effective for the 1980 taxable year. This resulted in the tax brackets being widened by 17.3 percent, at the same time that average taxable incomes increased by only 8.5 percent.

Indexing reduced the tax liability of Californians by \$1.5 billion for the 1980 taxable year.

9 YEAR TREND OF TYPES OF TAX RETURNS FILED



COMPARISON OF CHANGES IN CONSUMER PRICE INDEX TO INCOME AND TAXES



Income Reported

The California Personal Income Tax Law, similar to the Federal Tax Law, requires reporting of most sources of income including gross receipts of self-employed individuals. Non-reportable income is either in the form of transfer payments, such as social security, unemployment insurance, or welfare or is statutorily exempt such as interest from government bonds.

Adjusted gross income is the basis for the income distribution shown in the Statistical Appendix. Adjusted gross income literally means gross income less adjustments. These adjustments are primarily for expenses incurred in earning income, such as employee business expenses and moving expenses. Some adjustments are of the nature to provide economic stimulation for some desirable objective such as encouraging taxpayers to save for their retirement through individual and self-employed retirement plans.

Deductions are provided to exclude certain expenditures from the measure of the tax. Some deductions can affect the taxpayer's ability to pay, such as medical expenses and casualty losses. Other deductions are used as incentives such as charitable contributions. A standard deduction which may be used in lieu of itemized personal deductions is provided by the tax law.

Adjusted gross income is reduced by deductions, either standard or itemized, to arrive at taxable income. The progressive tax rate schedule, ranging from one to 11 percent, is applied to this base in determining the tax before credits.

**Personal Income Tax
RETURNS BY INCOME CLASS
1979 and 1980 Income Years**

Adjusted Gross Income Class	1979 Income Year Returns	1980 Income Year Returns	Percent Change 1979 to 1980
Less than \$5,000	2,447,151	2,289,522	-6.4
\$5,000 to 10,000	1,989,620	1,795,720	-9.7
10,000 to 15,000	1,542,684	1,578,275	+2.3
15,000 to 20,000	1,173,317	1,172,160	-0.1
20,000 to 25,000	921,191	954,415	+3.6
25,000 to 30,000	669,905	721,685	+7.7
30,000 to 40,000	794,355	917,615	+15.5
40,000 to 50,000	312,670	449,000	+43.6
50,000 and over	339,470	457,282	+34.7
Totals	10,190,263	10,335,674	+1.4

ADJUSTED GROSS INCOME

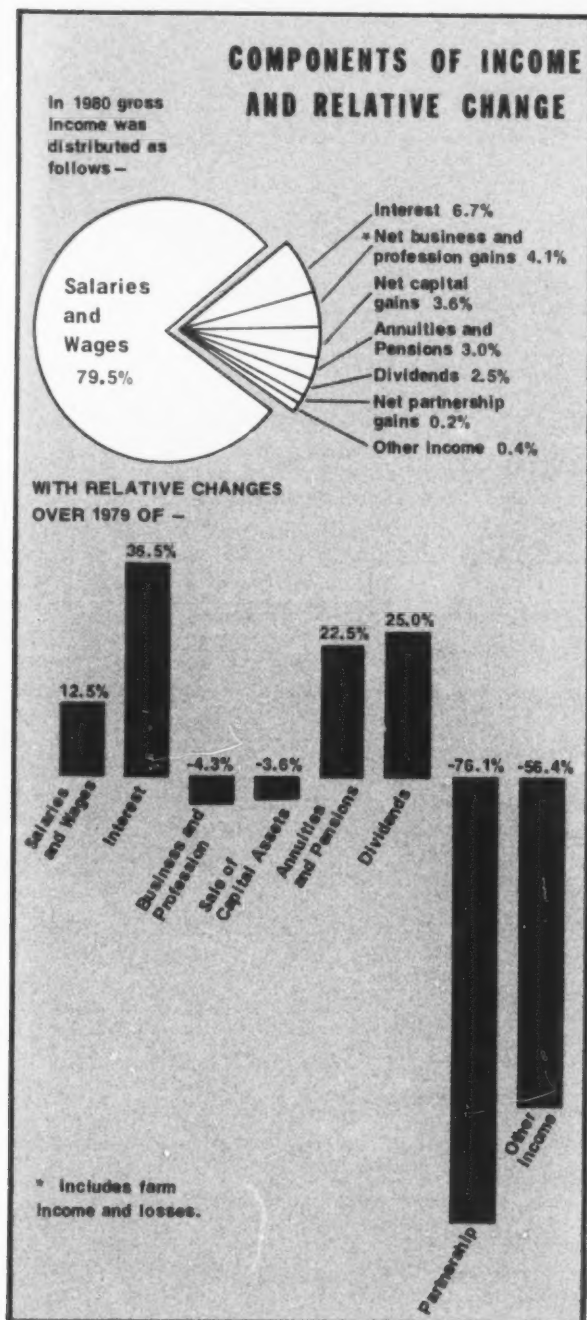
Adjusted gross income is obtained by combining several sources of income. The largest component continues to be wages and salaries, comprising 79.5 percent of all income reported. Interest income is second with 6.7 percent followed by business and professional net gains of 4.1 percent and net sales of capital assets with 3.6 percent.

Total adjusted gross income in 1980 increased by 11.5 percent over the 1979 total. Interest income showed the largest growth of over 36 percent while partnership net income showed a 76 percent decline. This is the second year of significant decline in partnership income. Many of these partnership returns are in fact joint ventures organized with the goal of providing appreciation in the investment, while short-term operating losses are offset against current income from other sources. To this extent, partnership income and loss trends reflect tax planning measures.

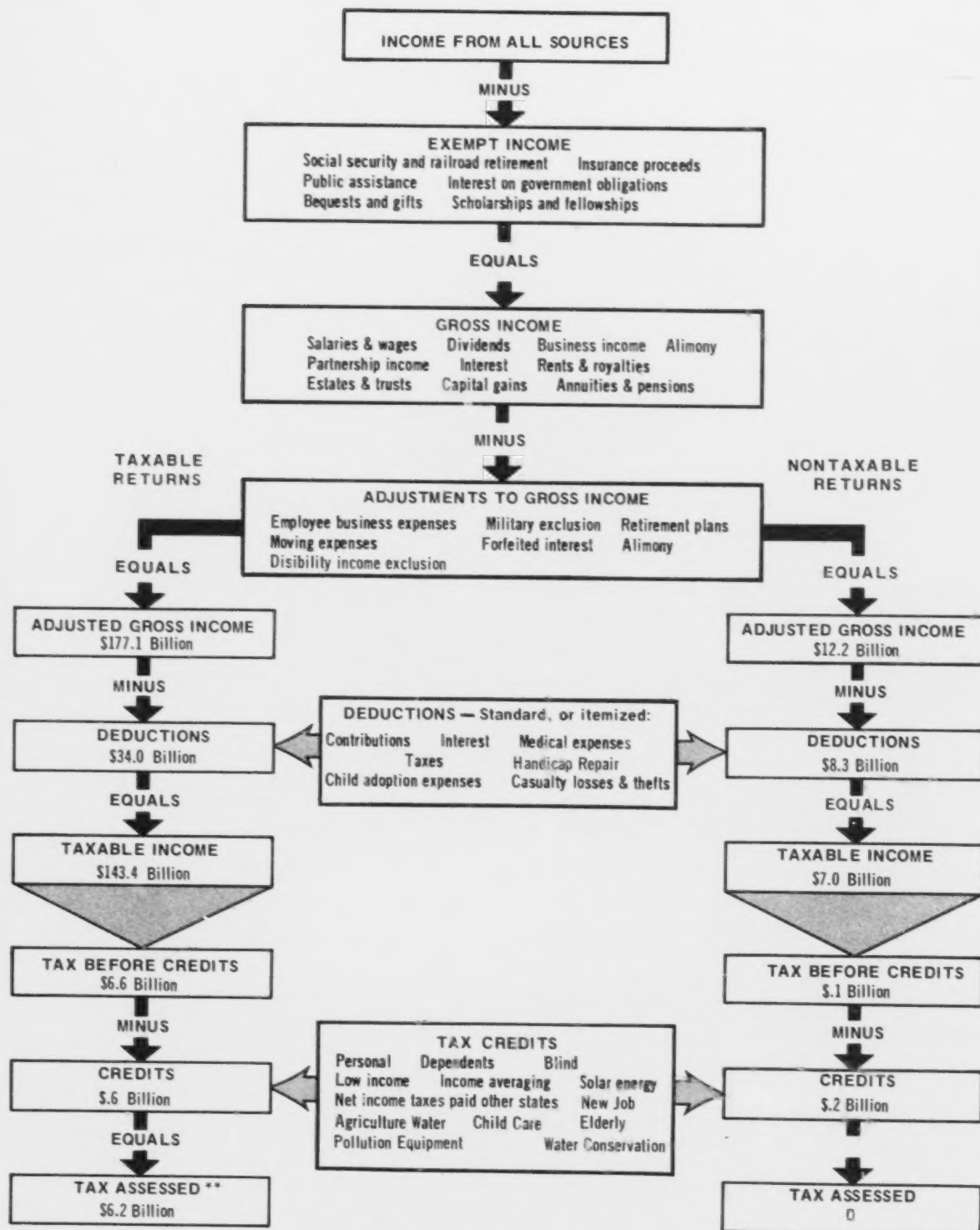
**Personal Income Tax
SOURCES OF REPORTED ADJUSTED GROSS INCOME
1979 and 1980 Income Year**

Source of Income	1979 Income Year Amount (\$millions)	1980 Income Year		Percent Change 1979 to 1980
		Amount (\$millions)	Percent of Total Income	
Salaries and Wages	\$136,241.8	\$153,251.0	79.5	+12.5
Dividends	3,876.2	4,843.5	2.5	+25.0
Interest	9,508.4	12,983.6	6.7	+36.5
Annuities and Pensions	4,781.4	5,854.9	3.0	+22.5
Net Sales of Capital Assets	7,270.1	7,006.1	3.6	-3.6
Net Business and Professional Gains *	8,146.1	7,795.5	4.1	-4.3
Net Partnership Gains	1,497.0	387.4	0.2	-76.1
Other Income	1,439.2	627.8	0.4	-56.4
Total Income	\$172,760.2	\$192,719.8	100.0	+11.5
Total of Adjustments to Income	2,973.0	3,423.0		+15.1
Total Adjusted Gross Income	\$169,787.2	\$189,296.8		+11.5

* Includes farm income and losses.



COMPONENTS OF INCOME AND TAX*



* Details in Personal Income Tax Appendix

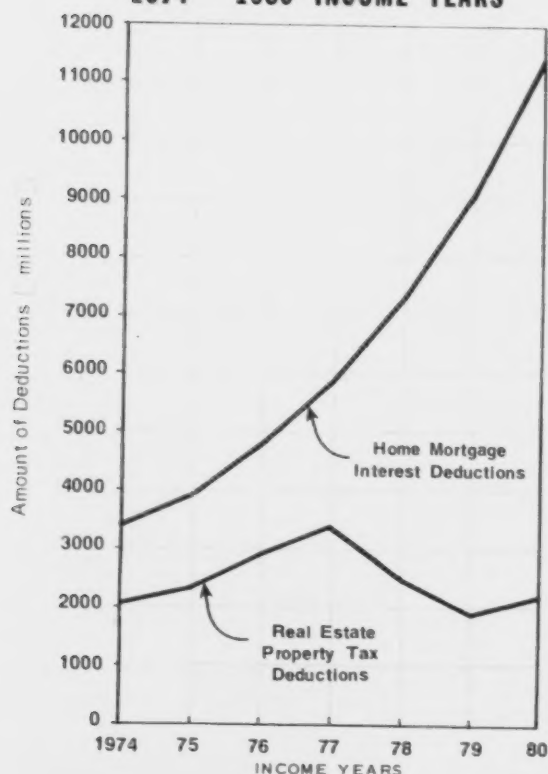
**Includes preference tax

DEDUCTIONS

Adjusted gross income is reduced by deductions in arriving at taxable income for individuals. Deductions may be either a standard deduction similar to the federal zero bracket provision or itemized deductions reflecting actual expenditures. The standard deduction amount is annually adjusted by the full percentage change in the California Consumer Price Index for All Urban Consumers. The amount of this deduction for the 1980 income year was \$1,290 for single individuals and married taxpayers filing separately and \$2,580 for all others.

The standard deduction was claimed on 6.4 million tax returns, 62 percent of all returns filed. The total standard deduction amount claimed was \$11.4 billion, an increase of 19 percent over the \$9.6 billion claimed for the 1979 taxable year.

**COMPARISON OF DEDUCTIONS
FOR REAL ESTATE PROPERTY TAXES
AND HOME MORTGAGE INTEREST
1974 - 1980 INCOME YEARS**



ITEMIZED DEDUCTIONS

Allowable itemized deductions include medical expenses above a certain level, charitable contribu-

tions, most state and local taxes (except state personal income taxes), interest expenses, political contributions, and casualty and theft losses.

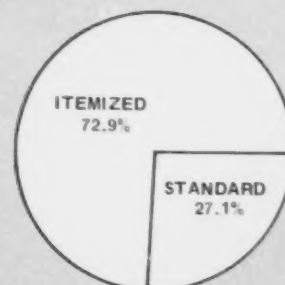
Home mortgage interest continues to be the largest single itemized deduction amounting to \$11.5 billion. This single deduction, averaging \$3,741 per return, accounted for 37 percent of all itemized deductions. The 22 percent growth in average home mortgage interest cannot be solely attributed to increased first mortgage loans.

The second leading itemized deduction with 19 percent of the total continues to be other interest expenses. It is unlikely that the relative share of these two deductions will drop below their present levels as long as the present high cost of borrowing continues.

The third largest itemized deduction was charitable contributions. This deduction, amounting to over \$3 billion, was claimed by 92 percent of all taxpayers who itemized deductions.

DISTRIBUTION OF DEDUCTION AMOUNTS

ITEMIZED VS. STANDARD



ITEMIZED

CHARITABLE
CONTRIBUTIONS
10.0%

POLITICAL
CONTRIBUTIONS
0.1%

MEDICAL
7.9%

OTHER DEDUCTIONS/
10.0%

TAXES
16.2%

INTEREST
55.8%

Total taxes which were deducted amounted to almost \$5 billion. The taxes, in order of deduction size, were real estate taxes, \$2.2 billion; sales taxes, \$1.9 billion; gasoline taxes, \$417 million; auto licenses, \$354 million; and other taxes, \$50 million.

Total itemized deductions amounted to \$30.8 billion, an increase of 20 percent. Adding both the standard deductions and itemized deductions resulted in total deductions of \$42.2 billion, an increase of 19 percent over 1979.

**Personal Income Tax
ITEMIZED DEDUCTIONS BY TYPE
1980 Income Year**

Type of Deductions	Number of Returns	Amount Deducted (millions)	Average Amount Deducted
MEDICAL	2,675,612	\$2,438.0	\$911
TAXES, TOTAL	3,922,290	4,990.8	1,272
Real Estate.....	3,423,922	2,245.9	656
Gasoline.....	3,467,225	416.5	120
Sales.....	3,862,701	1,924.2	498
Auto License.....	3,439,315	354.1	103
Other.....	197,576	50.1	254
CHARITABLE CONTRIBUTIONS, TOTAL	3,633,682	3,063.3	849
Cash and Prior Years.....	3,602,094	3,136.6	871
Other Than Cash.....	1,415,736	626.9	443
Contribution Carryforward.....	66,109	(680.2)	10,289
POLITICAL CONTRIBUTIONS	245,689	21.3	87
INTEREST, TOTAL	3,713,909	17,200.9	4,631
Mortgage.....	3,068,765	11,480.8	3,741
Installment and Other.....	3,402,319	5,720.1	1,681
OTHER DEDUCTIONS	3,854,101	3,076.5	798
Totals	3,936,878	\$30,810.8	\$7,826

INCOME AVERAGING

California law provides a means of tax relief similar to federal law for taxpayers whose incomes have increased dramatically over prior years. Generally, taxpayers can benefit from "averaging" income when

**Personal Income Tax
INCOME AVERAGING
10-Year Comparison By Income Years
1971-1980 Income Years**

Income Year	Number of Returns	Total Tax Savings	Average Savings	Percent Change in Number of Returns
1971.....	82,994	\$12,134,898	\$146	+24.6
1972.....	108,000	19,014,246	176	+30.1
1973.....	124,559	26,669,303	214	+15.3
1974.....	175,698	30,906,613	176	+41.1
1975.....	208,358	32,648,754	157	+18.6
1976.....	275,253	46,645,304	169	+32.1
1977.....	355,858	70,691,129	199	+29.3
1978.....	360,271	69,601,142	193	+1.2
1979.....	448,268	87,895,271	196	+24.4
1980.....	530,846	96,577,063	182	+18.4

their income for the current year is more than one-third greater than the average taxable income for the four preceding years. The rapid growth in the number of returns obtaining a tax benefit from income averaging continued for the 1980 income year. With the increase in the number of two wage-earner couples, more taxpayers are taking advantage of the income averaging provisions.

SOLAR CREDITS

The California solar energy tax credit was initiated for the 1976 taxable year. The credit was originally 10 percent of the cost of qualifying systems. The rate of the credit was increased to 55 percent effective for the 1977 and subsequent taxable years. The state credit must be reduced by the amount of any federal credit which the taxpayer is entitled to claim.

**Personal Income Tax
SOLAR ENERGY CREDIT
1976-1980 Income Years**

Income Year	Number of Returns	Total ¹ Credit	Tax Offset ² Portion of Credit	Refundable ² Portion of Credit
1976.....	5,434	\$633,593	\$633,593	-
1977.....	13,462	7,755,850	7,755,850	-
1978.....	28,520	16,380,573	16,380,573	-
1979.....	57,508	33,724,464	33,724,464	-
1980.....	101,358	57,533,919	46,009,030	\$11,524,889

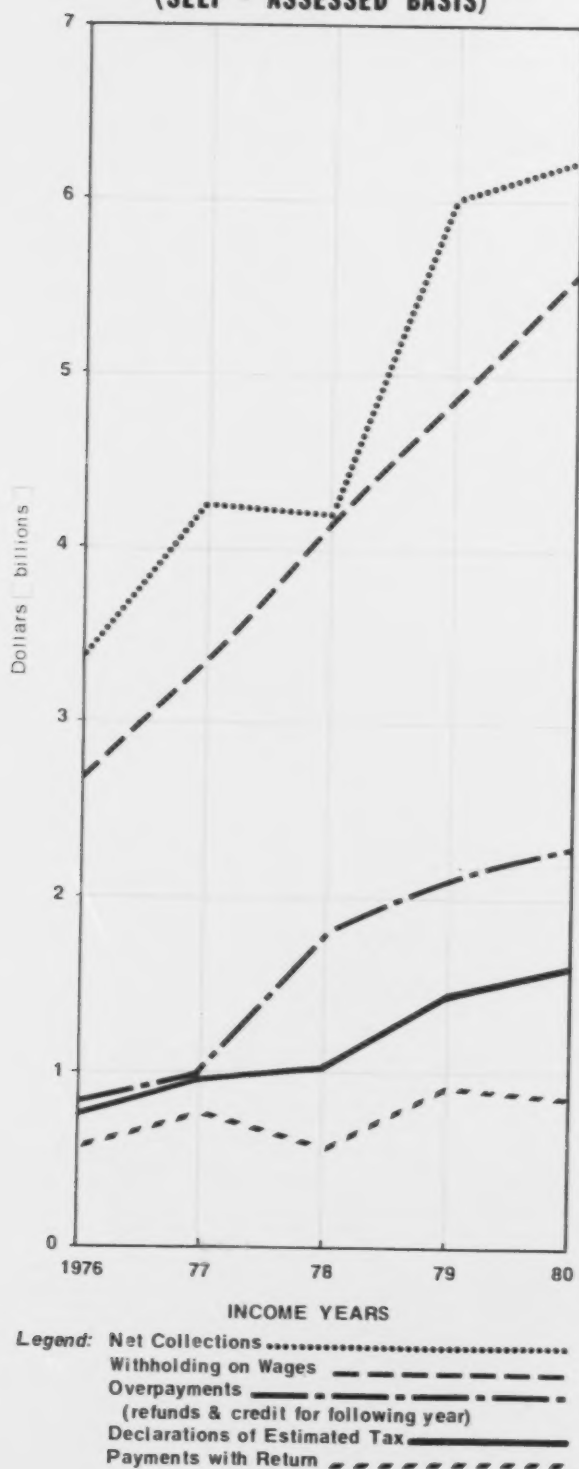
¹ Before audits and includes credit carried over from previous years, consequently is not comparable to other published tables.

² For the 1980 income year taxpayers with less than \$15,000 adjusted gross income (\$30,000 for married) had any credit in excess of their tax liability refunded to them.

Generally, the state credit is more liberal than the federal credit in two major areas. First, the federal credit does not apply to recreational water use (swimming pools and spas) while the state credit does apply in those areas. Secondly, the federal credit is limited to the original user of a system while the builder may claim the state credit or pass the credit on to the buyer. This second major difference has resulted in credits amounting to 95 percent of cost when the builder takes the state credit (no federal offset), and the buyer takes the federal credit as the original user.

During 1981, over 100,000 taxpayers claimed solar credits of \$58 million. This was a dramatic 76 percent increase in the number of credits and a 71 percent increase in the tax credit amount. A major reason for this growth is that the credit was expanded during 1980 to allow taxpayers with less than \$15,000 adjusted gross income (\$30,000 when married filing jointly) to have any unused credit refunded. The potential number of refundable credits, and the amount, was unknown when this provision was

COMPONENTS OF PERSONAL INCOME TAX REVENUES (SELF - ASSESSED BASIS)



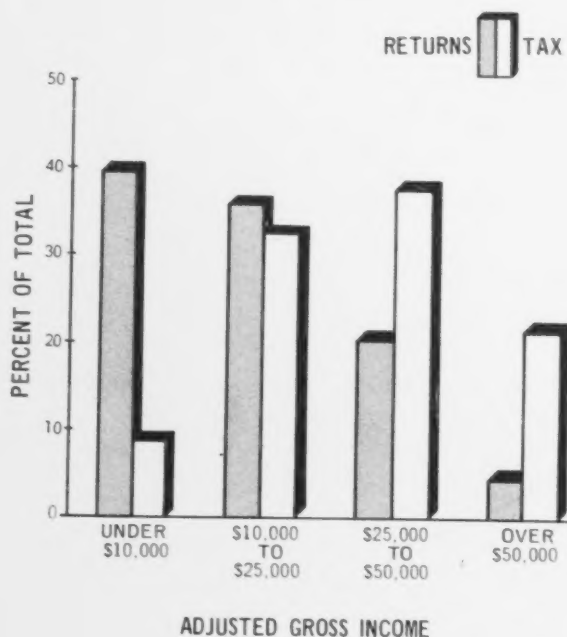
enacted and the Legislature initially appropriated only \$1.5 million for refunds. When the number of refundable credits became known, an additional \$10 million was appropriated. About 17,000 taxpayers received refunds totalling \$11.5 million.

TAX PAYMENTS

Withholding accounts for the largest amount of tax prepayment amounting to \$5.6 billion for the 1980 income year. This is to be expected with 77 percent of all returns showing withholding from wages and salaries averaging almost \$700 per return. Estimate payments were made by over eight percent of all taxpayers averaging \$1,890 for a total of \$1.6 billion. This averaged 2.7 times more than withheld taxes per return inasmuch as estimate payments are made principally by higher income taxpayers. Final payments were made on 1.7 million returns averaging almost \$500 per return for a total of \$854 million.

About 8.2 million taxpayers were eligible for refunds amounting to \$2.3 billion. These overpayments are affected by any credits to which the taxpayers may be entitled such as the renter's credit or the solar credit. Another major factor is the lag in adjusting the tax brackets for current year withholding purposes under indexing.

ALL RETURNS AND TAX BY INCOME LEVEL



**MEDIAN AVERAGE ADJUSTED
GROSS INCOME OF JOINT RETURNS
BY COUNTY 1980 INCOME YEAR**



COUNTY DATA

The statewide median income for married taxpayers was \$23,828 in 1980, an increase of 9.6 percent over the 1979 median income. The pictorial of California shows how the counties compare within four broad income levels. Table 6 in the Statistical Appendix gives the relative ranking of each of the 58 counties.

HIGH INCOME TAX RETURNS

Section 19289.5 of the Revenue and Taxation Code requires an annual publication of a report of high income Californians who pay no California income tax and the relative importance of various tax provisions in permitting these persons to escape taxation.

Subject data were taken from a stratified random sample of 1980 personal income tax returns as originally filed. The sample includes 100 percent of those taxpayers with adjusted gross incomes of \$200,000 or more. Changes made to these returns since they were filed or which are likely to be made as a result of amendment or audit are not reflected in the accompanying tables.

The descriptive tables in the statistical appendix are based on four measures of income:

1. Adjusted gross income has been widely used in the past and includes most sources of gross income reduced by certain adjustments and exclusions.
2. Expanded income is a refinement of adjusted gross income which includes sheltered capital gains and other "tax preference items" and excludes personal investment expenses to the extent they do not exceed investment income. As a proxy for "personal investment expenses," we have used interest expense deductions excluding home mortgage interest. This approach misses invest-

ment expenses on some returns which are included in "miscellaneous deductions." Investment income was assumed to equal the sum of dividends, interest, capital gains, and other preference income.

3. Adjusted gross income plus tax preference income.
4. Adjusted gross income less investment expenses.

The last two income concepts are provided to illustrate the separate effects of each factor in expanded income.

In 1980, there were 22,002 California personal income tax returns reporting expanded incomes of \$200,000 or more. Within this income definition, four returns paid no income tax and 20 other high income returns paid taxes of less than \$1,000. Table 9 in the Personal Income Tax Statistical Appendix shows taxes paid by high income individuals. Total state income taxes attributed to this group amounted to \$813 million, for an average of \$36,956. These taxpayers had an average income of \$459,000 and paid state income taxes averaging eight percent of such income. Almost 99.5 percent of these individuals paid California taxes amounting to \$6,000 or more.

The primary deduction by lightly taxed or non-taxed returns with expanded incomes of \$200,000 or more represented interest expenses. The second most significant deduction was casualty losses followed by "miscellaneous deductions." These miscellaneous deductions consist of employee business expenses, consulting fees, legal fees associated with income production and accounting expenses associated with tax return preparation. Another major factor resulting in reduction of taxes was the credit for taxes paid to other states. These four items had the greatest impact in tax reduction for low or no-tax returns with large incomes.

1981 ANNUAL REPORT



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

BANK & CORPORATION TAX

For the 1980 income year, 275,000 banks and general corporations filed franchise tax returns and paid nearly \$2.5 billion in self-assessed tax. This represented an 11 percent increase in returns filed and an 8.5 percent increase in tax over the prior year.

Corporations subject to the franchise tax reported \$25.83 billion in State net income for 1980, which was four percent higher than the 1979 total of \$24.83 billion. Net profits for all corporations (net incomes less net losses) were .4 percent less as they decreased from \$20.73 billion in 1979 to \$20.65 billion in 1980.

Taxation of Corporations

Corporations organized and operating within California and out-of-state corporations doing business in California pay a franchise tax, while other corporations deriving income from California sources but not sufficiently present to be classified as "doing business" in California pay the corporation income tax. For the 1980 income year, the corporation income tax totaled \$22.2 million as reported on 3,498 returns.

The tax rate in either case was 9.6 percent for 1980 income year returns and is applied against net income earned in or allocable to California. Corporations subject to the income tax are not required to pay a minimum tax nor are they subject to tax on interest from obligations of the U.S., the State of California or its political subdivisions. Financial corporations paid an additional tax of two percent of their income to make up for the fact that they receive exemptions from certain local levies not available to other corporations.

Income "allocable" to California refers to situations where a corporation is doing business both within and without the state and operations outside are closely integrated or "unitary" with that business activity within the State. In such cases, California's share of worldwide operations is determined by an apportionment formula; i.e., the arithmetic average of the ratios of California sales to total unitary sales worldwide, California payrolls to total unitary payroll, and California property to total unitary property.

A corporation, though owned and controlled by individuals, is a separate entity for tax purposes. Expenses incurred in the course of doing business which are attributable to California operations are deductible in determining State net income.

While this tax base is similar in concept to taxable income under the Personal Income Tax Law, there are three basic differences in deriving and taxing this income:

1. Deductions allowed corporations are directly business-related while itemized deductions for individuals are personal in nature and do not necessarily represent the costs of earning income.
2. Corporations are not granted personal exemptions given individuals under both California and Federal tax provisions.
3. The tax rate against general corporations is a flat 9.6 percent with a \$200 minimum, whereas personal income tax rates are progressive, ranging from one to 11 percent of taxable income.

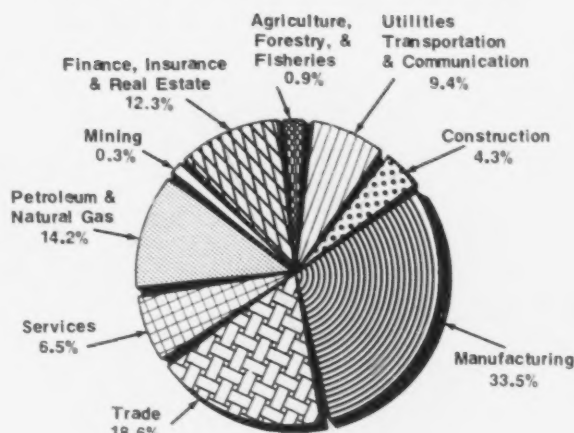
Basic statistics for all Bank and Corporation franchise tax returns are included in the Statistical Appendix. These returns are classified by net income class, primary industry, and accounting periods.

STATISTICAL SAMPLE

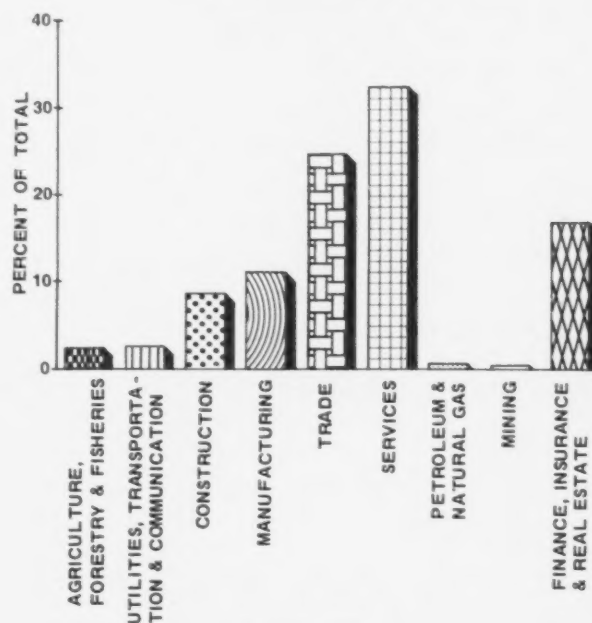
During 1981, at the request of the Franchise Tax Board, a comprehensive corporation data base was developed with the implementation of a statistical sample program of corporations doing business in California. Since large corporations (state net incomes greater than \$5 million) account for a disproportionate share of total State net income, they were included at 100 percent. All other corporations were sampled at a two percent rate. The sample, drawn from over 275,000 returns, consisted of 639 large and 5,369 small corporations. Each record in the sample contains over 120 data items, extracted from corporate tax returns and from the Franchise Tax Board's master file.

Statistics from this sample program encompass corporate business activities in California, the United States and foreign countries. If a corporation is doing business both within and without California, it is required to apportion its income to California as previously described. Finally, the tax rate is applied to the California net income; additional tax may be due from preference income items, and several credits are allowed in arriving at the net state tax liability.

FRANCHISE TAX COMPARISON BY MAJOR INDUSTRIAL GROUPS



NET PROFITS



RETURNS

**Summary Statistics—1980 Income Year
Bank and Corporation Tax Returns**

	Number	Amount (000)
Gross Receipts	214,555	\$3,122,339,046
Less: Cost of Goods Sold	135,861	-2,060,430,115
Gross Profit		\$1,041,918,931
Other Income	130,280	+239,434,906
Gross Income	245,063	\$1,281,353,837
Deductions	252,742	-1,131,037,566
Net Income (Before State Adjustments)	253,304	\$150,316,271
State Adjustments		
Additions	198,388	+32,377,081
Deductions	9,559	-31,831,977
Net Income (After State Adjustments)	252,896	\$150,861,375
State Net Income (less deficit)		
Nonallocating	260,108	\$5,917,076
Allocating	14,361	14,739,343
Total State Net Income	274,469	\$20,656,419
State Tax	274,469	\$2,528,267
Additional Tax for Preference Income	480	+3,425
Tax Credits		-4,726
Net State Tax		\$2,526,966

INCOME AND DEDUCTIONS

Corporations reported nearly \$1.3 trillion in gross income for 1980. This amount is a combination of gross receipts (\$3.1 trillion) less cost of goods sold (\$2.1 trillion) plus other income. Other income totalled \$240 billion and is made up of dividends, interest, rents, royalties, capital gains and miscellaneous sources.

Total corporate deductions exceeded \$1.1 trillion in 1980. The largest single expense was for salaries and wages of \$237 billion while interest expenses totalled \$131 billion. Nearly every corporate return claimed some amount of other deductions which amounted to \$448 billion. These other expenses were comprised of miscellaneous business expenses not specifically

Deductions

	Number	Amount (000)
Compensation of Officers	167,359	\$19,753,802
Salaries and Wages	156,371	237,354,641
Repairs	134,054	35,349,413
Bad Debts	64,017	17,161,067
Rents	171,747	33,438,952
Taxes	238,783	57,718,667
Interest	170,478	131,062,946
Contributions	60,333	1,304,004
Amortization	88,895	1,135,891
Depreciation	199,958	73,120,740
Depletion	3,149	4,873,864
Advertising	130,237	29,177,559
Pension & Profit Sharing Plans	65,021	25,821,399
Employee Benefit Plans	53,314	15,802,549
Other Deductions	245,899	447,962,072
Total Deductions	252,742	\$1,131,037,566

identified to a line item on the return. Some returns included administrative, general, and selling expenses; bonuses and commissions, freight, and delivery expenses; sales discounts; travel and entertainment expenses; unrealized profit on current year installment sales; and some losses resulting from theft, fire, storm, or other casualty.

State Adjustments

	Number	Amount (000)
Additions		
Foreign or Domestic Income Tax Deductions	15,997	\$6,324,935
Bank and Corporation Tax Law Deductions	198,388	3,283,562
Interest on Government Obligations	1,518	6,161,895
Net Capital Loss Carry-over Deductions	981	-22,149
Other Additions Required by Law	4,365	7,177,950
Depreciation in Excess of Amount Allowed	1,433	4,277,128
Amortization in Excess of Amount Allowed	217	173,562
Other Adjustments	5,448	5,000,198
Total Additions		\$32,377,081
Deductions		
Intercompany Dividends	1,468	\$16,860,220
Other Dividends	3,684	2,328,512
Capital Losses not Deducted	2,286	1,548,854
Excess Contributions	8,456	269,920
Other Deductions	9,559	9,760,683
Federal Wage Jobs Tax Credit	3,214	1,063,788
Total Deductions		\$31,831,977
Total State Adjustments		\$545,104

STATE ADJUSTMENTS

In general, corporations report income sources and deductions on the basis of Federal law. However, certain adjustments must be made to reflect differences in the tax laws. In total, corporations added \$32.4 billion to their Federal net income and subtracted \$31.8 billion in complying with the requirements of California law. The most frequent adjustment was the deletion of the Federal deduction for taxes on, according to, or measured by profits which amounted to \$9.6 billion. An additional \$6.3 billion was for foreign and domestic income taxes while the balance, \$3.3 billion, was for California franchise taxes. Unlike Federal law, interest received on government obligations is taxable and totalled \$6.2 billion for the year.

Intercompany dividends received from another corporation in which a unitary business is being conducted are exempt when the income and apportionment factors of both corporations are included in a combined return. This deduction of \$16.9 billion was the largest single state adjustment, even though it was taken by only 1,460 of the large corporations.

The net of all state adjustments was a relatively modest increase of income before apportionment of \$545 million.

Apportionment of Income

When corporate income is derived from interdependent sources, both within and without the State, a corporation is required to complete Schedule R, Schedule of Apportionment and Allocation of income. "Nonbusiness" adjustments represent transactions not normally considered an integral part of the regular business operation and thus are allocated entirely to the state of commercial domicile or situs. The sum of the items of nonbusiness income completely allocable to California, plus the amount of business income attributable to California by the apportionment formula constitute the amount of a corporation's entire net income subject to the tax. Corporations with multistate and/or multinational activity are responsible for \$14.7 billion of the total corporate tax base of \$20.7 billion. Only 14,361 corporations out of the 275,000 reporting corporations, or 5.2 percent are apportioning, yet they account for 71.3 percent of total State net income.

As previously described, apportioning corporations are required to allocate their income to California based on a prescribed apportionment formula. The formula is used only to compute a percentage, which is then applied to the total business income to determine the portion taxable in California. For each factor, the total within and without the State is computed. From these figures, the percentage of each factor within the State is determined, compiled, and averaged. The average percentage is then applied to total business income for the California tax base.

California property totalled \$344 billion for all apportioning corporations, representing 15.3 percent of worldwide property, wages and salaries were \$54 billion, 11.5 percent, and sales amounted to \$271 billion, 9.9 percent of worldwide sales. The net effect of these three factors for corporations doing business both in California and elsewhere of a unitary nature was to apportion about eleven percent of their worldwide income to California.

Apportionment Formula

	Number	Amount (000)
Total Property Values		
Within and Without the State	13,793	\$2,240,297,063
Within the State	13,028	343,932,790
Statewide Average		15.3%
Total Wages and Salaries		
Within and Without the State	13,435	464,892,727
Within the State	12,465	53,606,656
Statewide Average		11.5%
Total Sales		
Within and Without the State	13,999	2,843,648,012
Within the State	13,438	271,052,682
Statewide Average		9.9%

Apportionment of State Net Income

	Number	Amount (000)
Net Income (After State Adjustments)	14,361	\$144,944,256
Nonbusiness Income (or Losses)		
Dividends	1,378	9,821,995
Interest	3,780	2,854,425
Property Rental Income (or Loss)	1,185	119,226
Royalties	539	695,010
Gain (or Loss) from Sales of Assets	2,233	2,393,871
Partnership Income (or Loss)	537	58,296
Miscellaneous Income (or Loss)	1,586	1,045,013
Total Nonbusiness Deductions	5,539	\$16,871,244
Balance of Net Income	14,361	128,073,012
Plus Interest Offset	3,360	2,689,189
Total Business Income	14,361	\$130,762,201
Apportioned Business Income	14,361	\$14,719,571
Nonbusiness Income Wholly Attributable to California		
Dividends	522	175,917
Interest	1,261	113,870
Property Rental Income (or Loss)	440	24,415
Royalties	62	43,124
Gain (or Loss) from Sales of Assets	878	13,417
Partnership Income (or Loss)	322	-110,311
Miscellaneous Income (or Loss)	2,132	8,626
Total *	14,361	\$14,988,629
Minus Interest Expense	1,177	255,587
Balance of Net Income	14,361	\$14,733,042
Contribution Adjustment	2,345	6,301
Total State Net Income (After Apportionment)	14,361	\$14,739,343

* Includes Apportioned Business Income Attributable to California.

State Tax Liability

State net income after apportionment for multistate and multinational corporations and those corporations doing business only in California amounted to \$20.7 billion. Of this amount, general corporations paid a tax rate of 9.6 percent while banks and financial corporations paid a tax rate of 11.6 percent. The financial tax rate is larger inasmuch as it is in lieu of personal property taxes and other local assessments such as business license taxes. Non-bank financial corporations are subject to the bank and financial rate. Such corporations, however, have not been exempt from the same local taxes as banks and to the extent they pay such local taxes, receive a tax credit or offset against the state tax. These financial offsets totalled \$1.5 million in 1980. Corporations are required to pay either a minimum tax of \$200, or a measured tax on net income, whichever is greater. This total tax amounted to \$2.5 billion for the 275,000 corporations doing business in California for the 1980 income year.

Certain tax credits apply under the Bank & Corporation Tax Law. Solar energy tax credits totalled nearly \$1.6 million, the agriculture irrigation equipment credit totalled nearly \$100,000 and the jobs tax credit \$1.5 million.

Corporations with preference income in excess of \$30,000 were subject to a tax on preference income. Preference income under the Bank and Corporation Tax Law is defined as accelerated depreciation in excess of straight line, percentage depletion in excess of cost, and excess bad debt deductions. This tax on preference income is at a rate of 2.5 percent and amounted to \$3.4 million for 1980.

The net state tax after adjustments totalled \$2,527 million. Most taxes were paid on a current basis throughout the year with declarations of estimated tax of \$1.8 billion. An additional \$155 million was applied as a carry-over credit from prior year overpayments while \$700 million was paid with requests for extensions to file. These requests for extensions were generally made by larger corporations who have more difficulty filing on a timely basis (i.e., on the 15th day of the third month after the close of the accounting period). For the 1980 income year, \$270 million was paid with the filing of the return, while \$186 million was refunded and \$229 million in overpayments applied as credits for subsequent year estimate payments.

State Tax Liability and Payments

	Number	Amount (000)
State Net Income (less deficit)	274,469	\$20,656,419
Income Tax		\$2,528,267
Adjustments		
Financial Offset	315	-1,515
Solar Energy Credit	111	-1,586
Agriculture Irrigation Equipment	154	-88
Jobs Tax Credit	1,168	-1,537
Tax on Preference Income	480	3,425
Net State Tax	274,469	\$2,526,966
Tax Payments		
Estimated Tax Payments	188,335	\$1,829,977
Less: Refund of 1980 Estimated Tax	105	-21,151
Overpayment from 1979 Returns	41,174	154,573
Paid with Application for Extension	37,385	702,819
Dissolving or Withdrawing Credit	102	57
Total		\$2,666,275
Balance Due with Return		\$271,842
Overpayment		
Refund	37,832	\$186,209
Credit to 1981 Estimated Tax	68,929	229,063
Total	81,819	\$415,292

As a proportion of general fund calendar year collections from all sources (see Introduction Table & Chart), revenues under the Bank and Corporation Tax Law comprise around 14 percent of the total for the past two years.

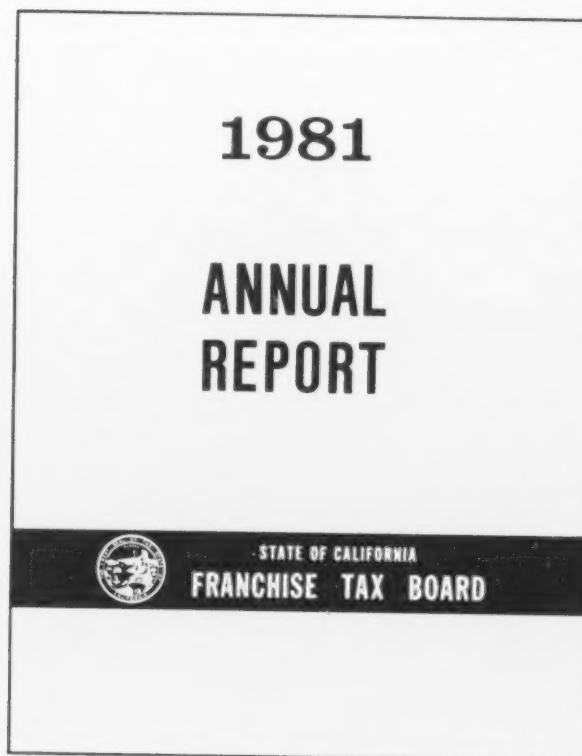
HOMEOWNER AND RENTER ASSISTANCE

The 1981 Homeowner and Renter Assistance Program marks the fourteenth year of assistance to senior citizen homeowners and the fifth year of assistance to senior citizen renters. Eligibility for totally disabled homeowners and renters, irrespective of age, was added to the program beginning in 1979. Assistance represents partial reimbursement of local property taxes on personal residences paid directly by homeowners and indirectly by renters. Senior citizens (62 or older) and disabled individuals with household incomes below \$12,000 qualify.

As an alternative for senior citizen homeowners, property taxes can be postponed under the Senior Citizens Property Tax Postponement Program. Homeowners 62 years of age or older can defer payment of all or a portion of the property taxes on their residences. Local governments are reimbursed by the State which puts a lien on the property to assure that the taxes and seven percent interest are eventually paid by the homeowner when the property is transferred. This program is administered by the State Controller.

History

California's original program began in 1968 and provided assistance only to homeowners 65 years of age or older. Legislation effective for the 1972 program



reduced the age requirement to 62 and, beginning in 1977, renters were added. Eligible homeowners and renters receive property tax reimbursement based on property taxes paid the previous fiscal year. For renters, a \$250 property tax is assumed. To be eligible, the claimant's household income from all sources for the prior calendar year cannot exceed a maximum income amount which has increased twice to the current \$12,000.

Relief for both homeowners and renters is based on applying a certain percentage, which varies inversely with income levels, to the property tax amount.

Initially, assistance for senior citizen renters was limited to those with household incomes below \$5,000. The income limit was raised to \$12,000 beginning in 1979.

The income measurement used is household income, which corresponds to adjusted gross income for income tax purposes and enlarged for such nontaxable sources as social security, cash public assistance, pensions and annuities not otherwise taxable, unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300, and worker's compensation.

**Homeowners' and Renters'
Assistance Program
Breakdown of Claimants by Type
1981 Calendar Year**

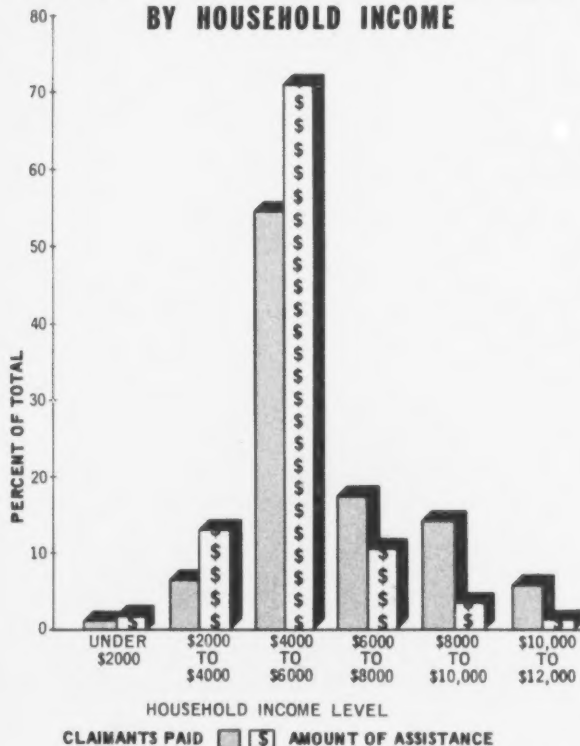
	Number of Claimants	Total Household Income (thousands)	Average Household Income	Total Assistance Paid (thousands)	Average Assistance	Total Property Taxes (thousands)	Average Property Taxes
Homeowners							
Senior Citizens*	141,391	\$979,380	\$6,927	\$13,360	\$94	\$36,531	\$258
Disabled	7,345	44,872	6,109	896	122	1,913	260
Subtotal	148,736	\$1,024,252	\$6,886	\$14,256	\$96	\$38,444	\$258
Renters							
Senior Citizens*	211,065	\$1,229,377	\$5,825	\$31,246	\$148	\$52,766	\$250 **
Disabled	79,734	397,604	4,967	14,062	177	19,504	250 **
Subtotal	290,799	\$1,626,981	\$5,595	\$45,328	\$156	\$72,700	N/A
Grand Total	439,535	\$2,651,233	\$6,032	\$59,584	\$136	\$111,144	N/A

* Age 62 or Older.

** \$250 Renter Statutory Property Tax Equivalent.

N/A Not Applicable.

**HOMEOWNERS' AND RENTERS' ASSISTANCE
BY HOUSEHOLD INCOME**



HRA PROGRAM SUMMARY

The filing period for assistance is May 16 through August 31.

During 1981, 439,535 qualifying homeowners and renters received \$59.6 million in residential property

tax assistance under the Homeowner and Renter Assistance Program for an average claim of \$136. The average assistance payment for 1980 was \$141.

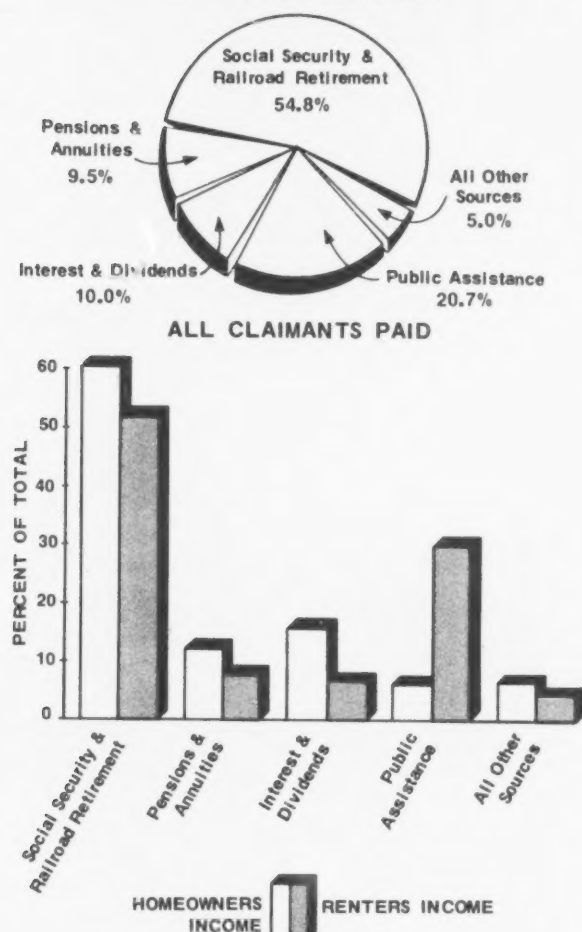
The table on the breakdown of homeowner and renter claimants shows the relative size of renter versus homeowner participants in the Program. Senior citizen and disabled renters make up 66 percent of total claimants under the Program and account for an even larger percentage of total assistance paid, 76 percent. Average assistance for renter claimants was \$156 and for homeowners it was \$96. This larger average assistance for renters reflects the generally lower income levels and thus higher relief percentages against the property tax for renter claimants relative to homeowners. Average household income of renters was \$5,595 compared with \$6,886 for homeowners.

The graph on assistance by household income highlights the distribution of total assistance payments and claimants by income categories. The bulk of assistance, 70.9 percent, went to claimants in the \$4,000–\$6,000 income class while comprising slightly over half of all claimants.

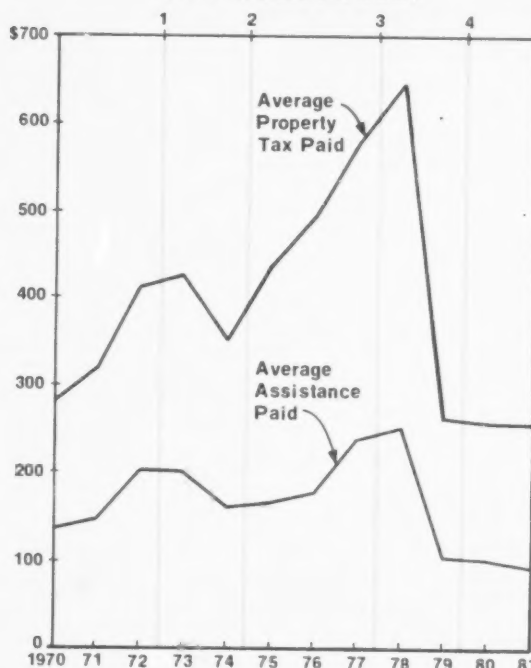
The diagrams on major sources of income of claimants show that nearly 55 percent of all household income reported for the 1980 income year was attributed to social security and railroad retirement. Public assistance accounted for 20.7 percent, interest and dividends 10 percent, and pensions and annuities at 9.5 percent.

Table 2 in the HRA Appendix on comparisons by county for homeowners' assistance shows that Marin County had the highest average assistance of \$135 and Alpine County the lowest, \$48, for a difference of \$87. For renter's assistance, Mono County had the highest average at \$196 and Alpine County the lowest at \$125 (see table 7).

TOTAL HOUSEHOLD INCOME OF HOMEOWNER & RENTER CLAIMANTS BY MAJOR SOURCE



COMPARISON OF PROPERTY TAX AND ASSISTANCE TRENDS FOR HOMEOWNERS



- 1/ Allowable household income increased from \$3,350 to \$10,000.
- 2/ Homeowner's property tax exemption increased from \$750 to \$1,750.
- 3/ Allowable household income increased from \$10,000 to \$12,000.
- 4/ First year of claims under Article XIII A of the State Constitution limiting property taxes to 1% of fair market value.

Homeowner Assistance Paid By Income Class 1980 and 1981 Calendar Years

Household Income Class	1980 Amount of Assistance	1981		
		Number of Claimants	Amount of Assistance	Percent Change
Less than \$1,000	\$86,812	296	\$80,552	-7.2
\$1,000 to 2,000	210,021	683	142,736	-32.0
2,000 to 3,000	858,350	2,497	496,727	-42.1
3,000 to 4,000	2,833,361	7,802	1,466,475	-48.2
4,000 to 5,000	5,892,928	26,923	4,289,376	-27.2
5,000 to 6,000	3,242,953	25,069	3,499,155	+7.6
6,000 to 7,000	2,318,555	17,574	1,822,917	-21.4
7,000 to 8,000	1,636,709	17,208	1,140,701	-30.3
8,000 to 9,000	854,111	18,845	717,129	-16.0
9,000 to 10,000	377,123	14,987	341,145	-9.5
10,000 to 11,000	212,812	10,472	184,979	-13.1
11,000 to 12,000	95,470	6,388	83,727	-12.3
Totals	\$18,619,205	148,736	\$14,255,619	-23.4

Homeowners

Total assistance for homeowners in 1981 decreased 23.4 percent from the prior year's \$18.6 million to \$14.3 million. Claimants dropped 19.4 percent from 184,565 in 1980 to 148,736. The average assistance changed very little, from \$101 in 1980 to \$96 in 1981. These continuing downward trends are reflective of the effects of inflation on the fixed \$12,000 maximum income limitation in accelerating individuals through and out of the program altogether. The table on claimants by amount of assistance reveals that 61.9 percent of all claimants received less than \$100, and 87.5 percent received less than \$200. Fewer than three percent received assistance exceeding \$300. Homeowners with incomes below \$3,000 received

the highest relief percentage of 96 percent applied to the tax on the first \$34,000 of full value. The percentage declines as incomes rise with the highest income bracket, \$11,501 to \$12,000, receiving only four percent of the tax.

**Homeowner Claimants By Amount
of Assistance
1980 and 1981 Calendar Years**

Amount of Assistance	1980 Number of Claimants	1981		
		Number of Claimants	Percent of Total	Percent Change
\$5 to \$100	110,412	92,015	61.9	-16.7
100 to 200	48,640	38,052	25.6	-21.8
200 to 300	18,812	14,302	9.6	-24.0
300 to 400	6,052	3,965	2.7	-34.5
400 to 500	539	310	0.2	-42.5
500 to 600	68	58	γ	-14.7
600 to 700	24	16	γ	-33.3
700 and over	18	18	γ	0.0
Totals	184,565	148,736	100.0	-19.4

γ Less than 0.05 percent.

Renters

Assistance for renters, who pay property taxes indirectly through their rent payments, is based on a percentage of an assumed property tax equivalent of \$250, the exact percentage varying inversely with household income levels. The maximum income for assistance is \$12,000. For the 1981 year there were 290,799 renter claimants with total assistance payments by the State of \$45.3 million. The average amount of assistance was \$156. The relief percentages for individual assistance are scaled on the basis of income level by the same gradients as that for homeowners. Claimants who rent their residence for less than the entire calendar year are required to prorate the amount of assistance claimed.

The table on renter claimants by calendar year shows that the level of assistance increased dramatically due to legislation, first effective with 1979 claims, which (1) increased the maximum household limitation from \$5,000 to \$12,000; (2) raised the assumed property tax payment from \$220 to \$250; and (3) extended the program to the blind or totally disabled regardless of age.

**Comparison of Renter Claimants
By Calendar Years
1977-1981 Calendar Years**

Calendar Year	Number of Claimants Paid	Total Household Income	Amounts of Assistance	
			Total	Average
1977	90,405	\$315,103,519	\$6,762,803	\$75
1978	78,672	284,735,734	5,239,948	67
1979 *	261,449	1,306,548,302	44,795,652	171
1980	288,722	1,504,574,372	48,188,422	167
1981	290,799	1,626,981,425	45,328,102	156

* Legislation (AB 3802, Chapter 569, 1977-78 R.S.) increased the maximum household income limitation from \$5,000 to \$12,000 and the assumed property tax from \$220 to \$250.

The number of claimants increased slightly over 1980 but again inflation-induced higher household incomes contributed to a drop in average and total assistance paid. The table on renter assistance by income class conveys the general trend due to inflation from lower income levels to higher resulting in an overall reduction in total assistance over 1980 of 5.9 percent. The sizable 206.5 percent increase in total assistance for claimants in the \$5,000 to \$6,000 income class reflects the movement of a large segment of claimants from immediately lower income brackets due to the annual cost-of-living adjustments for social security and public assistance payments.

**Renter Assistance Paid
By Income Class
1980 and 1981 Calendar Years**

Household Income Class	1980 Amount of Assistance	1981		
		Number of Claimants	Amount of Assistance	Percent Change
Less than \$1,000	\$101,522	635	\$132,662	+30.7
\$1,000 to 2,000	710,441	2,694	590,640	-16.9
2,000 to 3,000	2,269,343	8,958	2,078,303	-8.4
3,000 to 4,000	7,336,967	16,774	3,667,703	-50.0
4,000 to 5,000	28,510,230	102,619	19,866,194	-30.3
5,000 to 6,000	4,758,550	85,604	14,582,653	+206.5
6,000 to 7,000	2,175,770	19,864	2,244,549	+3.2
7,000 to 8,000	1,409,957	15,818	1,110,064	-21.3
8,000 to 9,000	615,335	16,818	649,365	+5.5
9,000 to 10,000	185,705	11,593	267,529	+44.1
10,000 to 11,000	83,203	6,147	100,747	+21.1
11,000 to 12,000	31,382	3,275	37,693	+20.1
Totals	\$48,188,425	290,799	\$45,328,102	-5.9

LEGAL ACTIVITIES

Significant legislation enacted in 1981 affecting the various laws administered by the department included:

Personal Income Tax Law

Child Care Expenses:

AB 131 (Chapter 1130)

Provides that any payments, reimbursements, or contributions to employees for child care are deductible as business expenses by corporate and individual employers. "Child care" is defined as programs designed to provide or facilitate the provisions of care and nurture for children under age 15 while their parents or guardians are working or in training.

Interest on Alaska Tax Credits:

AB 131 (Chapter 1130)

Provides a tax credit for the interest on taxes due California resulting from the 1979 Alaska income tax refund situation. The credit would be from the date the Alaska tax credit was used to offset the California tax (April 15, 1980) until April 15, 1981. The Franchise Tax Board will compute the amount of credit for each taxpayer, advise each taxpayer and automatically credit the taxpayer's account with the amount of the interest credit.

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Tax Relief—Innocent Spouse:

AB 233 (Chapter 326)

Expands the relief from liability provisions with respect to an "innocent spouse" as follows:

1. Replacement of the 25 percent omission from gross income test by an understatement of taxable income test based upon the omission of income or by erroneous deductions.
2. Application of "reasonably prudent person" standard test in determining if the spouse had reason to know of the omission or erroneous deduction.
3. Base the determination of whether an omission of income is "attributable to one spouse" on whether the spouse rendered substantial service in producing the omitted income. If neither spouse rendered substantial services, the omitted income is treated as community property and equally divided between the spouses.

Conformity—Installment Sales:

AB 380 (Chapter 336)

Conforms state law to the federal law with respect to the treatment of installment sales. The act makes a number of structural and substantive changes in the reporting of installment sales. Significant changes include the elimination of the 30 percent initial payment rule and the two payment rule.

Personal Income Tax Credits:

AB 461 (Chapter 279)

Provides for the sequence in which various types of tax credits are to be claimed on returns.

Renter's Credit:

AB 461 (Chapter 279)

Extends the renter's credit to qualify persons where their landlord makes payments to local government which are substantially equivalent to property taxes.

Energy Conservation Credit:

AB 784 (Chapter 1137)

Provides the following substantive changes with respect to the energy conservation credit:

1. Extension of the credit to new dwellings.
2. Disallowance of depreciation deduction on energy conservation measures installed on personal residences.
3. Allowance of the credit on a per premises basis.
4. Allowance of the credit without a Residential Conservation Service (RCS) audit in areas where the RCS program is not operative.

Community Income—Separated Spouses:

AB 926 (Chapter 559)

Provides that the community income of a married couple shall be treated as the separate income of the spouse who earned the income if the individuals lived apart from each other with no present intention to resume the marital relationship for all or part of the year and if they do not file a joint return.

Jobs Tax Credit:

SB 17 (Chapter 694)

Changes the period for which the credit is allowed to a 24-month period beginning on the date the employee begins working for the taxpayer. The aggregate credit allowed for each qualified employee is limited to \$600.

Alcohol Fuel Device Tax Credit:

SB 178 (Chapter 1085)

Allows taxpayers a credit against "net tax" of 55 percent of the cost (up to \$1,000) of installation in autos and trucks of devices which permit the use of fuel containing at least 85 percent methanol or ethanol. Where the credit exceeds the tax, the excess may not be carried over.

Ridesharing Tax Credit/Depreciation:

SB 321 (Chapter 844)

Allows the following credits and deduction to employees with respect to "ridesharing" arrangements:

1. A credit of 20 percent of the cost incurred for the purchase of company shuttle buses, company commuter buses or vans or company motor pool vehicles which are provided as part of an employer-sponsored ridesharing incentive program for employees.
2. An annual credit of 20 percent of the cost of leasing or contracting such vehicles as part of an employer-sponsored ridesharing program for employees.
3. A deduction (including 36-month depreciation where appropriate) for expenses incurred in various specified activities all of which are connected with the encouraging of ridesharing and/or reducing commuter traffic.

Capital Gains and Losses:

SB 690 (Chapter 534)

Provides special capital gains treatment for "small business stock" and "nonproductive assets" as follows:

1. The *gain* from the sale of small business stock is not taxed if the stock is held for more than three

years. If held more than one year but not more than three years, then 65 percent of the *gain* is taxable. If held not more than one year, 100 percent of the *gain* is taxable. If small business stock is sold at a *loss*, then the loss is treated like other capital losses (100 percent taken into account if held one year or less, 65 percent if held over one but less than five years, and 50 percent if held over five years).

2. The amount of taxable *gain* on the sale of nonproductive assets held for more than one year but less than five years is increased from 65 percent to 70 percent.

Bank and Corporation Tax Law

Child Care Expenses:

AB 131 (Chapter 1130)

See summary under "Personal Income Tax Law."

Conformity—Installment Sales:

AB 380 (Chapter 336)

See summary under "Personal Income Tax Law."

Churches—Rental Income:

AB 715 (Chapter 341)

Exempts from tax any rental income received by a tax-exempt church, directly or indirectly, from another tax-exempt church for the rental of property used in connection with the church's exempt function.

Energy Conservation Credit:

AB 784 (Chapter 1137)

See summary under "Personal Income Tax Law."

Jobs Tax Credit:

SB 17 (Chapter 694)

See summary under "Personal Income Tax Law."

Consumer Finance Lenders:

SB 140 (Chapter 724)

Adds consumer finance lenders or brokers to the list of businesses eligible to offset against their franchise tax liability various state and local taxes and fees paid for the privilege of engaging in particular businesses.

Alcohol Fuel Device Tax Credit:

SB 178 (Chapter 1085)

See summary under "Personal Income Tax Law."

Ridesharing Tax Credit/Depreciation:

SB 321 (Chapter 844)

See summary under "Personal Income Tax Law."

Banks and Financial Corporation Tax Rates:

SB 448 (Chapter 838)

Allows the Franchise Tax Board to make the Bank Tax Rate computations by using a statistical sample. The sample consists of (1) every corporation with a net income of more than \$5 million for the income year, (2) every corporation required to be paid \$100,000 or more in personal property taxes, or business license taxes, or a combination thereof, and (3) two percent of all other corporations on a random basis.

Unitary Business—International Banks:

SB 499 (Chapter 825)

Provides that an international banking facility within California shall, for the purpose of apportionment of income, be considered as located without the state. Intangible personal property and sales which are recognized by the Board of Governors of the Federal Reserve Board as attributable to the international banking facility within California shall be attributed outside the state in applying the three-factor apportionment formula.

Insurance Company Dividends:

SB 773 (Chapter 783)

Provides that corporate deductions for dividends received from a subsidiary insurance company must be prorated to reflect the source of gross premiums of the "original" declaring insurance company.

Personal Income and Corporation Tax Protests

Taxpayers are entitled to protest proposed tax deficiency assessments and have oral hearings on their protests. The Protest Section is responsible for processing the more complex protests and also handles refund claims involving significant revenue.

In 1981, the Protest Section decided protest cases involving over \$40 million. Approximately 75 percent of the total proposed deficiency amounts were sustained. New protest cases involving \$91 million were received in 1981.

The amount of revenue involved in both corporation and personal income tax protest cases completed by the section in 1981 was the second highest amount ever recorded. The 1981 statistics continue to reflect a trend toward both complex and large revenue cases. In addition, the number of petitions for relief under Revenue and Taxation Code Section 25137, which, when appropriate, allows a deviation from the standard three-factor apportionment formula, increased substantially.

Tax Appeals

Taxpayers who disagree with department action on their protest or claim for refund may appeal the decision to the State Board of Equalization. The Appeals Section is responsible for representing the department's position. The section also prepares and issues legal rulings and communicates with the public on matters involving California income and franchise tax laws.

In 1981, 1,213 appeals involving \$15,088,859 in revenue were filed compared to 715 and \$20,167,583 in 1980. These figures reflect a significant increase in appeal filings for the year.

A substantial number of rulings were issued during the year, including a continuing relatively large number of rulings regarding the solar energy tax credit.

The board issued 182 opinions in 1981. The department's position was fully sustained in 162 cases, partially sustained in 17 cases and reversed in 3.

LEGAL SERVICES BUREAU

Unitary Concept

The unitary concept is a court-approved method for determining the state net income of corporations conducting unitary activities in California and elsewhere.

In connection with the concept, testimony was presented to the Advisory Commission on Intergovernmental Relations (ACIR) in opposition to a compromise proposal to limit it. After the testimony and a resolution approved by the National Association of Tax Administrators Executive Committee on October 6, 1981, the subject was removed from the ACIR's agenda.

Considerable material continued to be developed regarding state legislation to limit the unitary concept. A number of bills were considered including Assembly Bill (AB) 55, AB 765, AB 1238, and Senate Bill 157. None have been approved by the Legislature.

Litigation

There has been a further substantial increase in litigation activity during the year. Thirty-four new lawsuits were added to the roster. Most of these were suits for refund, although there were some suits for damages and suits for declaratory relief. Twenty-eight cases were closed. At the end of the year, there were 102 cases in inventory.

The combination of foreign subsidiaries was sustained in *Container Corporation v. Franchise Tax Board*, in the superior court and up through the California Supreme Court. The case is now before the U.S. Supreme Court by petition for writ of *certiorari*. The petition was deferred pending a hearing on *Chicago Bridge & Iron Co. v. Caterpillar Tractor Co., et al.* An *amicus curiae* brief will be filed in the *Chicago Bridge & Iron Co.* case. Counsel for plaintiff in *EMI, Ltd. v. Bennett, et al.*, petitioned the U.S. Supreme Court for *certiorari*. That case is in federal court for declaratory and injunctive relief from combining a foreign parent with a domestic subsidiary. The Court of Appeal reversed the trial court's judgment against the department in *The Anaconda Co. v. Franchise Tax Board*, which is another leading case involving the combination of foreign subsidiaries, but a petition for rehearing was granted.

Appendix

Major Tax Law Changes

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STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Table 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
1935 - 1973ff

Taxable income (adjusted gross income less deductions and exemptions)	Income year					Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48 ¹	1949-51	1952-58 ²	1959-66 ³		1967-72 ⁴	1972-73 ^{5,7}
Up to \$2,500	1%	1%	1%	1%	1%	Up to \$4,000	1%	1%
\$2,500 to 5,000	1	1	1	1	1	\$4,000 to 7,000	2	2
5,000 to 7,500	2	1	2	1	2	7,000 to 10,000	3	3
7,500 to 10,000	2	1	2	1	2	10,000 to 13,000	4	4
10,000 to 12,500	3	2	3	2	3	13,000 to 16,000	5	5
12,500 to 15,000	3	2	3	2	3	16,000 to 19,000	6	6
15,000 to 20,000	4	3	4	2	4	19,000 to 22,000	7	7
20,000 to 25,000	5	4	5	3	5	22,000 to 25,000	8	8
25,000 to 30,000	6	5	6	3	6	25,000 to 28,000	9	9
30,000 to 40,000	7	6	6	4	7	28,000 to 31,000	10	10
40,000 to 50,000	8	6	6	5	7	31,000 to 50,000	10	11
50,000 to 60,000	9	6	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	6	7	10,000 to 150,000	10	11
150,000 to 250,000	14	6	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	6	7	250,000 and over	10	11

**Table 1B Personal Income Tax
SYNOPSIS OF TAX RATES
Single Persons and Married Persons Filing Separately 1935-1973ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year	
	1935-42	1943-48 ¹	1949-58	1959-66 ³		1967-72 ⁴	1973 ^{5,7}
Up to \$2,500	1%	1%	1%	1%	Up to \$2,000	1%	1%
\$2,500 to 5,000	1	1	1	2	\$2,000 to 3,500	2	2
5,000 to 7,500	2	1	2	3	3,500 to 5,000	3	3
7,500 to 10,000	2	1	2	4	5,000 to 6,500	4	4
10,000 to 12,500	3	2	3	5	6,500 to 8,000	5	5
12,500 to 15,000	3	2	3	6	8,000 to 9,500	6	6
15,000 to 20,000	4	3	4	7	9,500 to 11,000	7	7
20,000 to 25,000	5	4	5	7	11,000 to 12,500	8	8
25,000 to 30,000	6	5	6	7	12,500 to 14,000	9	9
30,000 to 40,000	7	6	6	7	14,000 to 15,500	10	10
40,000 to 50,000	8	6	6	7	15,500 to 50,000	10	11
50,000 to 60,000	9	6	6	7	50,000 to 60,000	10	11
60,000 to 70,000	10	6	6	7	60,000 to 70,000	10	11
70,000 to 80,000	11	6	6	7	70,000 to 80,000	10	11
80,000 to 100,000	12	6	6	7	80,000 to 100,000	10	11
100,000 to 150,000	13	6	6	7	100,000 to 150,000	10	11
150,000 to 250,000	14	6	6	7	150,000 to 250,000	10	11
250,000 and over	15	6	6	7	250,000 and over	10	11

**Table 1C Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Heads of Household 1935 - 1974ff**

Taxable income (adjusted gross income less deductions and exemptions)	Income year				Taxable income (adjusted gross income less deductions)	Income year		
	1935-42	1943-48 ¹	1949-58	1959-66 ³		1967-72 ⁴	1973 ⁵	1974 ^{6,7}
Up to \$2,500	1%	1%	1%	1%	Up to \$3,000	1%	1%	1%
\$2,500 to 5,000	1	1	1	2	\$3,000 to 4,000	2	2	1
5,000 to 7,500	2	1	2	3	4,000 to 4,500	2	2	2
7,500 to 10,000	2	1	2	4	4,500 to 6,000	3	3	2
10,000 to 12,500	3	2	3	5	6,000 to 7,500	4	4	3
12,500 to 15,000	3	2	3	6	7,500 to 9,000	5	5	4
15,000 to 20,000	4	3	4	7	9,000 to 10,500	6	6	5
20,000 to 25,000	5	4	5	7	10,500 to 12,000	7	7	6
25,000 to 30,000	6	5	6	7	12,000 to 13,500	8	8	7
30,000 to 40,000	7	6	6	7	13,500 to 15,000	9	9	8
40,000 to 50,000	8	6	6	7	15,000 to 16,500	10	10	9
50,000 to 60,000	9	6	6	7	16,500 to 18,000	10	11	10
60,000 to 70,000	10	6	6	7	18,000 and over	10	11	11
70,000 to 80,000	11	6	6	7				
80,000 to 100,000	12	6	6	7				
100,000 to 150,000	13	6	6	7				
150,000 to 250,000	14	6	6	7				
250,000 and over	15	6	6	7				

¹ A temporary reduction in tax in the lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction, enacted during World War II, was renewed in 1945, 1947 and 1948 but was allowed to lapse in 1949 (Stats. 1943, p. 1576; Stats. 1945, p. 1298; Stats. 1947, p. 1869; and Stats. 1948, p. 18). In addition, the maximum rate was reduced from 15 percent on amounts in excess of \$250,000 to 6 percent on amounts in excess of \$30,000 (Stats. 1943, p. 1573).

² The splitting of income of husband and wife on a joint return was first effective in this period. Under this provision, the tax imposed is twice the tax which would be imposed if the taxable income of the couple were cut in half. Prior to this change, it was common practice for high income married couples to file separate returns and thereby effectively receive the benefits of income splitting (Stats. 1952, p. 126).

³ The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others in this period. At the same time, the maximum rate was increased from 6 percent to 7 percent (Stats. 1959, p. 2854).

⁴ The tax brackets were narrowed and the tax rates were increased to 10 percent. Taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions, personal exemptions, and exemptions for dependents (Stats. 1967, Ch. 963). A special 10 percent reduction in tax liabilities, maximum \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 income year (Stats. 1969, Ch. 1464).

A forgiveness tax credit of 20 percent was provided with respect to 1971 income year taxes along with enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971 [First Extraordinary Session], Ch. 1).

⁵ The maximum tax rate was increased from 10 percent to 11 percent (Stats. 1971 [First Extraordinary Session], Ch. 1). A special income tax credit ranging from 20 percent to 100 percent of tax liability was effective for the 1973 income year (Stats. 1973, Ch. 296).

⁶ Tax brackets were eased for heads of household effective 1974 income year with the range in tax rates, 1 to 11 percent, unchanged (Stats. 1973, Ch. 1180).

⁷ Tax brackets indexed at rate of 5.222% for 1978, 6.88% for 1979 and 17.33% for 1980. Future years will be indexed by full June to June California Consumer Price Index change for 1981 and by California Consumer Price Index change minus 3% in 1982 and future years. (Stats. 1978, Ch. 569)

Table 2
Personal Income Tax
PERSONAL AND DEPENDENT ALLOWANCES
AND STANDARD DEDUCTION
1935 - 1968ff

Marital status	Income year									
	1935-38	1939-42	1943-44 ¹	1945-47 ²	1948-52 ³	1953-58 ⁴	1959-63 ⁵	1964-66 ⁶	1967 ⁷	1968 ⁸
1 Personal exemptions										
(a) Joint returns of married persons	\$2,500	2,500	\$3,500	\$4,500	\$3,500	\$3,500	\$3,000	\$3,000	\$50 Tax	\$50 ⁹
(b) Separate returns of married persons	1,250	1,250	1,750	2,250	1,750	1,750	1,500	1,500	25 credit	25 ⁹
(c) Returns of single persons	1,000	1,000	2,000	3,000	2,000	2,000	1,500	1,500	25 in lieu of	25 ⁹
(d) Returns of unmarried heads of household	2,500	2,500	3,500	4,500	3,500	3,500	3,000	3,000	50 deduction	50 ⁹
(e) Returns of blind persons (additional)					500	500	600	600	8 for	8 ⁹
(f) Returns of estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000	1,000	10 exemp-	10
(g) Returns of trusts	1,000	100	100	100	100	100	100	100	1 tons	1
2 Exemption for each dependent	400	400	400	400	400	400	600	600	8	8 ⁹
3 Standard deductions										
(a) Joint returns of married persons								\$1,000	\$1,000	\$2,000 ⁹
(1) Adjusted gross income \$5,000 or more	..	..	..	\$300	\$300	..	10%			
(2) Adjusted gross income \$10,000 or more	..	..	..	..	..	\$600	\$1,000			
(3) Adjusted gross income less than \$5,000	..	..	..	6%	6%	..	..			
(4) Adjusted gross income less than \$10,000	..	..	..	..	..	6%	10%			
(b) Return of unmarried heads of household										
(1) Adjusted gross income \$5,000 or more	..	..	..	300	300	300	500	1,000	1,000	2,000 ⁹
(2) Adjusted gross income less than \$5,000	..	..	..	6%	6%	6%	10%			
(c) Returns of single persons and separate returns of married persons										
(1) Adjusted gross income \$5,000 or more	..	..	..	300	300	300	500	500	500	1,000 ⁹
(2) Adjusted gross income less than \$5,000	..	..	..	6%	6%	6%	10%			

¹ Temporary provisions enacted during World War II increased the exemptions of individuals by \$1,000 and of estates by \$500 (Stats. 1943, p. 1577).

² Temporary provisions enacted during World War II increased the personal exemptions allowed individuals by an additional \$1,000 (Stats. 1945, p. 1299). The permanent personal exemptions were raised to \$2,000 and \$3,500 (Stats. 1945, p. 1297). A standard deduction in lieu of itemized nonbusiness deductions was introduced at this time. The standard deduction was 6 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "optional tax table" or \$300 when a person filed a separate return and was ineligible to use the optional tax table (i.e., had adjusted gross income of \$5,000 or more) and chose not to itemize deductions (Stats. 1945, p. 1293).

³ The permanent personal exemptions enacted in 1945 became effective. An additional \$500 was allowed a blind taxpayer or spouse (Stats. 1949, p. 867).

⁴ The filing of joint returns was made more attractive in this period. First, for couples with combined incomes of \$10,000 or more, the standard deduction was raised from \$300 to \$600; thus, the filing of separate returns on which standard deductions of \$300 each could be taken was no longer advantageous (Stats. 1953, p. 3353). Second, in computing adjusted gross income, the net loss limitation (capital losses in excess of capital gains), was increased from \$2,000 to \$4,000 in the case of a joint return.

⁵ Personal exemptions were reduced by \$500; exemptions for dependents were increased by \$200; and exemptions for the blind were increased by \$100 (Stats. 1959, p. 2859). The standard deduction was increased from 6 percent to 10 percent of adjusted gross income less exemptions for dependents and blind exemptions when the taxpayer read his tax from the "tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others (Stats. 1959, p. 2858).

⁶ A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of the adjusted gross income was substituted for the 10 percent standard deduction in the prior law (Stats. 1956 [1964 First Extra Session], Ch. 93). Beginning in 1966, taxpayers who are nonresidents for any part of the year are required to prorate their personal exemption, exemptions for dependents, and standard deduction; this proration is the proportion of California adjusted gross income to total adjusted gross income for the year (Stat. 1966, Ch. 1).

⁷ Tax credits for personal exemptions and exemptions for dependents were substituted for deductions for personal exemptions for dependents. These amounts are taken as credits against the amount of tax computed; they are the same for all taxpayers regardless of income bracket (Stats. 1967, Ch. 1479).

⁸ The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968 [First Extra Session], Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.00.

⁹ Indexed for 1979 and future years by full California Consumer Price Index change. 1979 Consumer Price Index change was 9.88% and 1980 change is 17.3% (Stats. 1978, Ch. 569).

Table 3
Bank and Corporation Taxes
SYNOPSIS OF MAJOR TAX LAW CHANGES
1929 - 1974ff

Corporation type	Income year (calendar year basis)										
	1929-32	1933-34 ¹	1935-36 ²	1937-42	1943-49 ³	1950-58	1959-66 ⁴	1967-71 ⁵	1972 ⁶	1973 ⁷	1974ff
1. General corporations											
a. Tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Minimum franchise tax*	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200
2. Banks											
a. General franchise tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate (includes 4% maximum special rate)		6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
3. Other financial corporations											
a. General franchise tax rate	4%	2%	4%	4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%
b. Maximum bank rate		6%	8%	8%	7.4%	8%	9.5%	11%	11.6%	12.3%	13%
c. Minimum tax*	\$25	\$25	\$25	\$25	\$25	\$25	\$100	\$100	\$200	\$200	\$200
d. Financial offset†	†	†	†	†	†	†	†	†	†	†	†
4. Corporations subject to the income tax and not the franchise tax											
a. Tax rate*				4%	3.4%	4%	5.5%	7%	7.6%	8.3%	9%

¹ The bank and corporation franchise tax was extended to Massachusetts and business trusts, which heretofore had been exempt from taxation (Stats. 1933, p. 708). Six years later, these firms were removed from the scope of the bank and corporation franchise tax and subjected to the corporation income tax (Stats. 1939, p. 2802).

² The bank and corporation franchise tax was extended to public utilities which heretofore had been taxed on gross receipts (Stats. 1935, p. 960).

³ Temporary provisions enacted during World War II reduced the franchise tax rate by 15 percent. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1949, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949. The temporary reduction in the minimum tax from \$25 to \$21.25 was withdrawn for returns for income years ending on or after July 31, 1947 (Stats. p. 2852).

⁴ The rate increase was effective for income earned on and after January 1, 1959 (Stats. 1959, p. 3212 and 3220). The minimum tax was increased to \$100 and subsequently reduced to \$25 for (1) credit unions with \$20,000 or less gross income (Stats. 1960, Ch. 1), and (2) gold mining companies inactive since 1950 (Stats. 1961, p. 1443).

⁵ The rate increase was effective for income earned on and after January 1, 1967 (Stats. 1967, Ch. 963).

⁶ The tax rate increase was effective for income earned on and after December 31, 1971. The minimum tax increased from \$100 to \$200, and was effective for income years beginning after December 31, 1971 (Stats. 1971, First Extraordinary Session, Ch. 1).

⁷ The general corporation tax rate was increased from 7.6 percent to 9 percent on July 1, 1973 to reach the full 9 percent, on a monthly prorated basis, with income years ending June 30, 1974 and thereafter. For 1973 calendar year corporations, the correct tax rate was 8.3 percent general and 12.3 percent financial. The \$200 minimum was reduced to \$25 for quicksilver mining companies inactive since 1971 or for two years or more effective for income years beginning after December 31, 1971 (Stats. 1973, Ch. 989).

* There is no minimum tax imposed on banks or on corporations subject to the corporation income tax. However, financial institutions other than state and national banks are subject to the minimum tax.

† Represents all personal property taxes, 1933 through 1936, all taxes and license fees except real property and franchise taxes, 1937 through 1938, personal property taxes, motor vehicle "in lieu" tax, and personal property brokers' license fees, 1939 through 1946, all of foregoing plus license fees for privilege of loaning money, 1947 through 1956, all of foregoing plus use tax paid by savings and loan associations, 1957 to date. Financial corporations were allowed an offset for motor vehicle registration fees effective for income years ending on and after January 1, 1967. The offset does not apply to state and national banks as they are not subject to personal property taxation. Total financial offsets are limited in that they cannot result in an effective net tax rate below the 9 percent general corporation rate.

Appendix

Personal Income Tax

1981

ANNUAL REPORT



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Table 1†
Personal Income Tax Statistics
COMPARISON BY INCOME YEARS
1935 through 1980 Income Years

INCOME YEAR	NUMBER OF RETURNS†	ADJUSTED GROSS INCOME	TAXABLE INCOME‡	TAX ASSESSED
1980.....	10,335,674	\$189,296,754,718	\$150,455,415,513	\$6,205,907,550
1979.....	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978.....	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977.....	8,989,797	132,780,575,587	105,756,244,402	4,224,600,738
1976.....	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975.....	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974.....	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973.....	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972.....	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971.....	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970.....	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969.....	5,586,849	60,874,377,105	47,983,889,281	1,088,914,503
1968.....	5,334,030	56,636,453,088	44,663,418,826	1,061,700,536
1967.....	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966.....	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965.....	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964.....	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963.....	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962.....	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961.....	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960.....	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959.....	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958.....	3,489,680	25,501,828,925	10,131,417,970	140,549,825
1957.....	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956.....	3,212,105	22,482,156,836	8,788,488,254	135,477,815
1955.....	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954.....	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953.....	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952.....	2,252,317	13,927,890,159	++	85,108,713
1951.....	1,984,716	11,577,191,801	++	81,051,828
1950.....	1,584,514	9,238,315,755	++	73,222,657
1949.....	1,421,847	7,891,220,000	++	56,553,330
1948.....	836,932	5,910,851,000	++	47,452,061
1947.....	784,709	5,323,211,000	++	45,424,549
1946.....	735,457	5,188,840,000	++	49,376,994
1945.....	663,710	4,726,955,000	++	43,380,443
1944.....	1,014,851	5,691,494,000	++	45,386,790
1943.....	1,088,940	5,814,474,000	++	39,320,186
1942.....	1,197,700	4,571,110,000	++	43,025,728
1941.....	939,069	3,266,219,000	++	28,727,574
1940.....	778,514	2,545,627,000	++	19,237,738
1939.....	571,274	2,030,576,000	++	16,853,930
1938.....	493,728	1,825,971,000	++	17,834,961
1937.....	475,479	1,908,439,000	++	20,600,690
1936.....	423,420	1,751,781,000	++	19,607,851
1935.....	372,836	1,577,366,000	++	11,792,271

FOOTNOTES FOLLOW THIS SECTION.

Table 2†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
1977 through 1980 Income Years

ADJUSTED GROSS INCOME CLASS	1977 INCOME YEAR		1978 INCOME YEAR		1979 INCOME YEAR		1980 INCOME YEAR	
NUMBER OF RETURNS	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL	NUMBER	PERCENT OF TOTAL
UNDER \$5,000....	2,187,440	24.3	2,157,102	22.8	2,447,151	24.0	2,289,522	22.2
\$5,000 UNDER 10,000....	1,919,615	21.4	1,994,827	21.1	1,989,620	19.5	1,795,720	17.4
10,000 UNDER 15,000....	1,468,182	16.3	1,497,939	15.9	1,542,684	15.1	1,578,275	15.3
15,000 UNDER 20,000....	1,170,439	13.0	1,181,048	12.5	1,173,317	11.5	1,172,160	11.3
20,000 UNDER 25,000....	863,943	9.6	897,318	9.5	921,191	9.1	954,415	9.2
25,000 UNDER 30,000....	527,284	5.9	624,326	6.6	669,805	6.6	721,685	7.0
30,000 UNDER 40,000....	494,605	5.5	620,730	6.6	794,355	7.8	917,615	8.9
40,000 UNDER 50,000....	161,533	1.8	225,446	2.4	312,670	3.1	449,000	4.3
50,000 UNDER 100,000....	157,380	1.8	201,850	2.1	274,040	2.7	374,110	3.6
100,000 AND OVER.....	39,376	0.4	48,124	0.5	65,430	0.6	83,172	0.8
TOTALS.....	8,989,797	100.0	9,448,710	100.0	10,190,263	100.0	10,335,674	100.0
ADJUSTED GROSS INCOME	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL
UNDER \$5,000....	\$4,813,482	3.6	\$4,937,945	3.3	\$4,331,268	2.6	\$3,203,154	1.7
\$5,000 UNDER 10,000....	14,214,999	10.7	14,795,286	9.9	14,799,690	8.7	13,331,775	7.0
10,000 UNDER 15,000....	18,164,370	13.7	18,513,590	12.4	19,004,581	11.2	19,534,552	10.3
15,000 UNDER 20,000....	20,379,793	15.4	20,591,103	13.8	20,465,167	12.1	20,424,097	10.8
20,000 UNDER 25,000....	19,299,556	14.5	20,067,293	13.5	20,603,078	12.1	21,384,691	11.4
25,000 UNDER 30,000....	14,382,365	10.8	17,054,524	11.4	18,290,906	10.8	19,775,800	10.4
30,000 UNDER 40,000....	16,797,907	12.7	21,191,897	14.2	27,223,070	16.0	31,614,647	16.7
40,000 UNDER 50,000....	7,141,440	5.4	9,966,656	6.7	13,824,499	8.1	19,897,294	10.5
50,000 UNDER 100,000....	10,361,044	7.8	13,190,830	8.9	17,836,760	10.5	24,072,324	12.7
100,000 AND OVER.....	7,225,600	5.4	8,794,524	5.9	13,408,222	7.9	16,058,421	8.5
TOTALS.....	\$132,780,576	100.0	\$149,103,646	100.0	\$169,787,241	100.0	\$189,296,755	100.0
TAX ASSESSED	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL	AMOUNT	PERCENT OF TOTAL
UNDER \$5,000....	\$4,113,676	7	\$1,628,355	7	\$4,432,524	0.1	\$6,697,062	0.1
\$5,000 UNDER 10,000....	125,319,196	3.0	55,039,155	1.3	117,978,278	2.0	81,500,565	1.3
10,000 UNDER 15,000....	325,844,488	7.7	200,408,382	4.8	324,949,133	5.4	272,439,800	4.4
15,000 UNDER 20,000....	463,979,472	11.0	347,639,435	8.3	493,046,330	8.3	413,710,310	6.7
20,000 UNDER 25,000....	518,108,242	12.3	408,613,687	9.8	548,707,712	9.2	511,165,880	8.2
25,000 UNDER 30,000....	449,370,177	10.6	430,964,620	10.3	539,896,478	9.0	522,368,135	8.4
30,000 UNDER 40,000....	653,087,717	15.5	704,316,913	16.9	964,842,223	16.1	976,915,935	15.7
40,000 UNDER 50,000....	354,016,642	8.4	439,241,852	10.6	627,139,721	10.5	747,677,300	12.1
50,000 UNDER 100,000....	675,033,420	16.0	809,321,192	19.4	1,073,010,870	18.0	1,268,807,960	20.5
100,000 AND OVER.....	655,727,708	15.5	776,837,116	18.6	1,279,281,117	21.4	1,404,624,603	22.6
TOTALS	\$4,224,600,738	100.0	\$4,174,010,707	100.0	\$5,973,284,386	100.0	\$6,205,907,550	100.0

FOOTNOTES FOLLOW THIS SECTION

Table 3†
Personal Income Tax Statistics
BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
1980 Income Year

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ADJUSTED GROSS INCOME CLASS	RETURNS			ADJUSTED GROSS INCOME			TAXABLE INCOME			TAX ASSESSED		
	NUMBER	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT (THOUSANDS)	PERCENT		AMOUNT	PERCENT	
		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE
NO ADJUSTED GROSS INCOME	635,307	6.1	6.1	-\$1,570,940	-0.7	-0.7	-	-	-	\$5,442,662	0.1	0.1
\$1 UNDER \$1,000	203,760	2.0	8.1	108,963	0.1	-0.6	56,559	Y	Y	52,650	Y	0.1
1,000 UNDER 2,000	330,810	3.2	11.3	494,187	0.3	-0.3	89,507	0.1	0.1	120,700	Y	0.1
2,000 UNDER 3,000	345,160	3.3	14.6	862,678	0.5	0.2	344,461	0.2	0.3	203,450	Y	0.1
3,000 UNDER 4,000	386,440	3.7	18.3	1,359,665	0.7	0.9	762,080	0.5	0.8	390,650	Y	0.1
4,000 UNDER 5,000	388,045	3.8	22.1	1,748,602	0.9	1.8	1,090,552	0.7	1.5	486,950	Y	0.1
5,000 UNDER 6,000	382,880	3.7	25.8	2,102,187	1.1	2.9	1,392,292	0.9	2.4	5,906,555	0.1	0.2
6,000 UNDER 7,000	372,340	3.6	29.4	2,421,837	1.3	4.2	1,702,098	1.1	3.5	11,716,500	0.2	0.4
7,000 UNDER 8,000	369,865	3.6	33.0	2,772,852	1.5	5.7	2,002,628	1.3	4.8	16,169,050	0.3	0.7
8,000 UNDER 9,000	332,880	3.2	36.2	2,831,961	1.5	7.2	2,087,757	1.4	6.2	20,580,060	0.3	1.0
9,000 UNDER 10,000	337,755	3.3	39.5	3,202,938	1.7	8.9	2,438,386	1.6	7.8	27,328,400	0.4	1.4
10,000 UNDER 11,000	345,690	3.4	42.9	3,625,962	1.9	10.8	2,800,461	1.9	9.7	39,143,585	0.6	2.0
11,000 UNDER 12,000	327,655	3.2	46.1	3,769,053	2.0	12.8	2,947,941	2.0	11.7	46,817,410	0.8	2.8
12,000 UNDER 13,000	337,300	3.3	49.4	4,209,490	2.2	15.0	3,341,222	2.2	13.9	58,679,350	1.0	3.8
13,000 UNDER 14,000	297,915	2.9	52.3	4,017,471	2.1	17.1	3,174,298	2.1	16.0	62,032,515	1.0	4.8
14,000 UNDER 15,000	269,715	2.6	54.9	3,912,576	2.1	19.2	3,095,182	2.1	18.1	65,766,940	1.1	5.9
15,000 UNDER 16,000	247,200	2.4	57.3	3,825,693	2.0	21.1	3,043,696	2.0	20.1	69,278,210	1.1	7.0
16,000 UNDER 17,000	248,045	2.4	59.7	4,095,165	2.2	23.4	3,259,298	2.2	22.3	76,349,420	1.2	8.2
17,000 UNDER 18,000	231,465	2.2	61.9	4,048,410	2.1	25.5	3,245,641	2.2	24.5	83,045,365	1.3	9.5
18,000 UNDER 19,000	229,995	2.2	64.1	4,254,115	2.3	27.8	3,430,500	2.3	26.8	91,477,720	1.5	11.0
19,000 UNDER 20,000	215,455	2.1	66.2	4,200,715	2.2	30.0	3,379,851	2.2	29.0	93,559,595	1.5	12.5
20,000 UNDER 21,000	213,430	2.1	68.3	4,375,565	2.3	32.3	3,497,726	2.3	31.3	99,146,485	1.6	14.1
21,000 UNDER 22,000	199,945	1.9	70.2	4,301,664	2.3	34.6	3,451,140	2.3	33.6	103,255,440	1.7	15.8
22,000 UNDER 23,000	188,050	1.8	72.0	4,231,323	2.2	36.8	3,369,129	2.2	35.8	102,859,135	1.7	17.5
23,000 UNDER 24,000	172,605	1.7	73.7	4,055,930	2.1	38.9	3,232,335	2.1	37.9	98,279,980	1.6	19.1
24,000 UNDER 25,000	180,385	1.8	75.5	4,420,209	2.3	41.2	3,514,560	2.3	40.2	107,624,840	1.7	20.8
25,000 UNDER 26,000	155,810	1.5	77.0	3,975,202	2.1	43.3	3,152,821	2.1	42.3	99,089,805	1.6	22.4
26,000 UNDER 27,000	149,240	1.4	78.4	3,957,159	2.1	45.4	3,103,171	2.1	44.4	100,357,290	1.6	24.0
27,000 UNDER 28,000	158,370	1.5	79.9	4,352,936	2.3	47.7	3,457,455	2.3	46.7	115,153,105	1.9	25.9
28,000 UNDER 29,000	127,895	1.2	81.1	3,643,545	1.9	49.6	2,897,497	1.9	48.6	99,671,165	1.6	27.5
29,000 UNDER 30,000	130,370	1.3	82.4	3,846,957	2.0	51.6	3,096,743	2.1	50.7	108,096,770	1.7	29.2
30,000 UNDER 35,000	527,160	5.1	87.5	17,035,816	9.0	60.6	13,603,019	9.0	59.7	497,874,375	8.0	37.2
35,000 UNDER 40,000	390,455	3.8	91.3	14,578,831	7.7	68.3	11,691,855	7.8	67.5	479,041,560	7.7	44.9
40,000 UNDER 50,000	449,000	4.3	95.6	19,897,294	10.5	78.8	15,852,930	10.5	78.0	747,677,300	12.1	57.0
50,000 UNDER 60,000	182,650	1.8	97.4	9,905,589	5.2	84.0	7,937,375	5.3	83.3	455,298,150	7.3	64.3
60,000 UNDER 70,000	89,600	0.9	98.3	5,786,476	3.1	87.1	4,623,932	5.1	86.4	298,385,500	4.8	69.1
70,000 UNDER 80,000	47,120	0.5	98.8	3,519,359	1.9	89.0	2,843,425	1.9	88.3	202,665,780	3.3	72.4
80,000 UNDER 90,000	31,860	0.3	99.1	2,696,424	1.4	90.4	2,199,718	1.5	89.8	170,086,060	2.7	75.1
90,000 UNDER 100,000	22,880	0.2	99.3	2,164,476	1.1	91.5	1,760,185	1.2	91.0	142,372,470	2.3	77.4
100,000 UNDER 200,000	65,570	0.6	99.9	8,659,216	4.6	96.1	7,179,804	4.8	95.8	660,696,280	10.6	88.0
200,000 UNDER 500,000	14,780	0.1	100.0	4,200,468	2.2	98.3	3,561,398	2.4	98.2	388,769,765	6.3	94.3
500,000 UNDER 1,000,000	1,961	Y	100.0	1,316,577	0.7	99.0	1,130,081	0.7	98.9	135,796,201	2.2	96.5
1,000,000 AND OVER	861	Y	100.0	1,882,159	1.0	100.0	1,664,906	1.1	100.0	219,362,357	3.5	100.0
TOTALS	10,335,674	100.0	100.0	\$189,296,755	100.0	100.0	\$150,455,415	100.0	100.0	\$6,205,907,550	100.0	100.0

FOOTNOTES FOLLOW THIS SECTION.

Table 4A†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS ⁵	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ⁶	TAX AFTER CREDITS ⁷
NONTAXABLE RETURNS NO ADJ. GROSS INCOME	632,941	-\$1,278,968,863	\$1,238,127,897	—	—	\$30,116,229	—
\$1 UNDER \$1,000	193,060	102,429,770	296,628,200	\$1,389,750	\$14,150	7,861,130	—
1,000 UNDER 2,000	314,860	470,622,680	486,955,900	69,208,470	691,870	12,498,044	—
2,000 UNDER 3,000	329,710	824,163,055	554,990,009	32,444,645	3,121,420	13,650,474	—
3,000 UNDER 4,000	368,190	1,295,755,305	603,699,400	70,176,155	7,098,560	15,384,848	—
4,000 UNDER 5,000	369,345	1,663,800,485	659,045,200	1,023,268,785	11,776,900	17,939,570	—
5,000 UNDER 6,000	161,920	883,599,445	445,909,750	462,139,945	4,907,230	11,563,790	—
6,000 UNDER 7,000	142,010	923,143,450	424,931,450	511,459,850	5,256,160	10,818,640	—
7,000 UNDER 8,000	160,620	1,204,651,295	485,580,850	730,996,945	7,567,750	11,963,970	—
8,000 UNDER 9,000	147,215	1,252,795,350	499,310,150	780,659,750	8,731,125	11,457,650	—
9,000 UNDER 10,000	149,475	1,419,007,050	491,711,700	941,058,600	11,715,215	13,378,610	—
10,000 AND OVER	217,359	3,390,419,540	2,086,700,288	1,489,035,755	28,985,185	46,652,532	—
TOTAL NONTAXABLE RETURNS	3,186,705	\$12,151,449,062	\$8,273,590,785	\$7,030,978,650	\$89,865,565	\$203,285,487	—
TAXABLE RETURNS LESS THAN \$3,000	44,466	\$23,359,561	\$56,292,318	\$57,184,350	\$571,350	\$674,507	\$5,819,462
3,000 UNDER 4,000	18,250	63,679,600	12,142,350	52,903,500	577,450	299,146	390,650
4,000 UNDER 5,000	18,700	84,301,350	17,590,550	67,203,300	813,050	427,420	486,950
5,000 UNDER 6,000	220,960	1,213,587,295	292,558,000	930,151,795	12,805,370	7,154,667	5,906,555
6,000 UNDER 7,000	230,330	1,498,692,775	311,391,700	1,170,637,825	19,083,660	7,500,076	11,716,500
7,000 UNDER 8,000	209,245	1,568,200,780	277,690,200	1,271,631,080	22,973,190	6,935,826	16,169,050
8,000 UNDER 9,000	185,665	1,579,166,040	292,348,150	1,307,097,090	26,517,090	6,206,674	20,380,060
9,000 UNDER 10,000	188,280	1,783,930,740	287,376,400	1,497,267,740	33,716,910	6,499,422	27,328,400
10,000 UNDER 11,000	280,925	2,953,824,675	553,049,300	2,406,449,225	52,151,310	13,204,409	39,143,585
11,000 UNDER 12,000	299,670	3,446,729,910	645,514,400	2,805,185,560	62,123,870	15,884,914	46,817,410
12,000 UNDER 13,000	317,850	3,966,557,300	722,421,500	3,244,738,130	76,254,130	17,659,098	58,679,350
13,000 UNDER 14,000	278,815	3,759,253,605	680,904,300	3,082,751,755	77,642,445	15,707,640	62,032,515
14,000 UNDER 15,000	254,515	3,692,665,200	680,545,750	3,017,565,250	80,299,630	14,891,894	65,766,940
15,000 UNDER 16,000	235,850	3,650,614,970	664,918,520	2,989,204,050	83,286,080	14,139,570	69,278,210
16,000 UNDER 17,000	239,795	3,958,881,260	756,501,800	3,211,601,980	90,746,000	15,308,398	76,349,420
17,000 UNDER 18,000	225,365	3,941,417,375	736,666,650	3,205,709,825	97,378,065	14,475,204	83,045,365
18,000 UNDER 19,000	223,745	4,138,398,500	755,532,650	3,385,177,450	106,095,480	14,812,454	91,477,720
19,000 UNDER 20,000	211,705	4,127,920,580	777,975,450	3,349,945,130	107,857,285	14,436,354	93,559,595
20,000 UNDER 21,000	209,580	4,296,149,685	819,761,600	3,476,970,385	113,915,755	14,874,648	99,146,485
21,000 UNDER 22,000	195,945	4,215,619,030	801,050,200	3,416,597,780	116,853,160	14,112,316	103,255,440
22,000 UNDER 23,000	184,800	4,158,101,080	811,051,850	3,347,517,430	116,614,485	13,912,328	102,859,135
23,000 UNDER 24,000	170,805	4,013,386,665	804,229,800	3,211,468,565	111,595,940	13,650,708	98,279,980
24,000 UNDER 25,000	178,135	4,364,932,740	879,805,750	3,487,697,890	120,905,150	13,764,906	107,624,840
25,000 UNDER 26,000	154,310	3,937,506,450	802,126,300	3,140,333,600	111,344,975	12,495,242	99,089,805
26,000 UNDER 27,000	147,240	3,904,341,990	818,017,550	3,086,823,690	112,743,330	12,626,120	100,357,290
27,000 UNDER 28,000	157,870	4,339,185,580	888,392,600	3,450,792,980	127,897,685	13,366,420	115,151,105
28,000 UNDER 29,000	126,645	3,607,653,115	732,088,200	2,877,023,315	109,293,225	10,426,438	99,671,165
29,000 UNDER 30,000	129,620	3,825,018,210	734,669,350	3,090,412,860	119,398,680	11,475,792	108,096,770
30,000 UNDER 35,000	522,660	16,888,344,020	3,376,007,000	13,528,618,070	545,440,245	50,127,390	497,874,375
35,000 UNDER 40,000	386,205	14,421,297,915	2,818,020,650	11,612,347,715	517,672,350	41,003,212	479,041,560
40,000 UNDER 50,000	445,500	19,746,339,100	3,987,842,600	15,775,601,700	798,398,250	57,145,753	747,677,300
50,000 UNDER 60,000	181,650	9,850,759,700	1,946,994,150	7,903,765,550	478,871,150	29,329,354	455,298,150
60,000 UNDER 70,000	89,100	5,753,217,200	1,143,304,050	4,615,916,650	314,691,200	20,009,832	299,385,500
70,000 UNDER 80,000	47,070	3,515,465,810	675,593,760	2,841,301,810	210,294,870	12,369,951	202,665,780
80,000 UNDER 90,000	31,740	2,686,294,440	490,038,380	2,196,414,660	173,005,780	7,849,418	170,086,060
90,000 UNDER 100,000	22,860	2,162,652,110	405,419,620	1,759,193,380	144,218,560	6,354,419	142,372,470
100,000 UNDER 200,000	65,510	8,652,140,270	1,477,409,270	7,177,316,720	647,692,620	18,452,627	660,696,280
200,000 UNDER 500,000	14,771	4,198,001,491	639,777,148	3,560,530,871	360,021,842	5,711,119	388,769,765
500,000 UNDER 1,000,000	1,961	1,316,577,624	187,304,770	1,130,080,740	120,164,246	1,863,104	135,796,201
1,000,000 AND OVER	861	1,882,158,937	217,519,809	1,664,905,609	181,354,515	2,282,942	219,362,357
TOTAL TAXABLE RETURNS	7,148,969	\$77,145,305,656	\$33,977,864,395	\$43,424,436,863	\$6,603,280,388	\$569,421,717	\$6,205,907,550
GRAND TOTAL	10,335,674	\$89,296,754,718	\$42,251,455,180	\$50,455,415,513	\$6,693,145,953	\$772,707,204	\$6,205,907,550

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)[†]
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST		ANNUITIES AND PENSIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	23,784	\$389,596,989	12,554	\$25,482,121	39,926	\$139,423,720	3,676	\$13,103,408
1,000 UNDER	154,895	115,320,590	7,705	3,322,675	45,685	14,397,555	2,850	9,916,500
2,000 UNDER	281,865	448,545,755	14,045	5,452,500	70,335	35,879,055	9,705	21,222,970
3,000 UNDER	290,575	761,897,080	13,735	10,523,920	84,160	57,308,425	12,285	35,301,230
4,000 UNDER	328,940	1,146,860,150	19,420	16,465,320	114,575	92,549,185	12,700	33,860,100
5,000 UNDER	321,795	1,442,511,130	21,670	18,025,055	113,510	124,312,015	21,200	67,883,600
6,000 UNDER	130,070	697,006,725	11,200	12,985,700	54,805	99,756,520	18,700	67,607,350
7,000 UNDER	114,450	734,333,575	9,150	9,693,050	46,755	81,064,925	20,100	80,713,750
8,000 UNDER	125,770	916,678,445	14,900	18,760,100	64,365	119,578,400	27,700	135,463,650
9,000 UNDER	118,515	961,512,360	11,650	12,159,800	51,685	104,058,890	21,200	107,216,100
10,000 UNDER	122,675	1,126,749,790	12,050	23,148,850	67,395	130,228,360	24,350	139,192,900
10,000 AND OVER	165,585	2,559,360,852	36,045	68,286,503	136,962	343,173,694	34,850	302,955,800
TOTAL NONTAXABLE RETURNS	2,178,949	\$11,300,373,441	184,124	\$224,305,594	890,158	\$1,341,730,744	209,316	\$1,014,437,358
TAXABLE RETURNS								
LESS THAN \$3,000	33,732	\$107,550,384	2,999	\$6,790,652	11,583	\$22,950,138	1,878	\$5,518,614
3,000 UNDER	16,300	59,055,500	850	5,277,700	3,850	2,386,900	800	1,123,400
4,000 UNDER	16,500	88,132,850	1,900	1,180,950	5,400	4,658,150	900	4,199,850
5,000 UNDER	192,325	1,030,638,105	12,800	14,415,500	75,540	98,555,440	13,700	40,110,200
6,000 UNDER	198,180	1,266,330,040	18,150	19,605,150	80,530	127,434,685	16,350	59,204,800
7,000 UNDER	178,095	1,310,410,380	19,420	31,235,260	80,695	129,834,890	15,100	58,018,500
8,000 UNDER	162,965	1,351,643,665	16,585	22,301,915	68,960	114,179,010	12,600	55,450,800
9,000 UNDER	164,480	1,532,434,285	20,255	25,603,785	74,170	137,445,270	13,150	65,355,600
10,000 UNDER	243,625	2,491,661,725	32,150	51,379,150	113,760	217,608,800	28,300	151,506,750
11,000 UNDER	263,670	2,934,021,200	22,235	30,375,135	122,690	236,178,675	27,750	141,575,250
12,000 UNDER	281,600	3,420,770,205	34,125	45,137,320	134,950	236,433,555	33,500	191,889,450
13,000 UNDER	244,815	3,188,305,395	32,370	45,708,125	122,465	252,815,085	28,200	183,851,300
14,000 UNDER	225,015	3,141,681,345	31,585	49,838,770	122,770	237,488,665	25,285	156,761,175
15,000 UNDER	211,150	3,138,956,330	32,050	55,922,000	117,530	239,041,290	22,650	133,326,250
16,000 UNDER	214,845	3,397,887,050	33,150	52,952,700	121,255	254,351,980	23,100	151,777,600
17,000 UNDER	202,115	3,371,430,595	25,935	46,290,220	123,735	246,158,710	20,450	143,717,500
18,000 UNDER	201,345	3,594,192,265	34,900	62,539,600	124,970	224,867,585	22,250	161,321,000
19,000 UNDER	190,405	3,580,809,080	29,400	58,152,750	125,745	227,226,750	20,400	162,286,050
20,000 UNDER	192,180	3,803,324,410	30,785	50,957,970	123,910	208,299,055	16,200	111,320,000
21,000 UNDER	180,145	3,672,776,475	32,350	56,905,450	124,725	221,097,255	16,900	138,455,350
22,000 UNDER	170,150	3,642,508,950	28,835	59,648,510	115,595	197,981,120	16,650	108,458,000
23,000 UNDER	155,905	3,476,626,230	29,200	57,469,850	115,275	228,993,585	15,350	124,742,000
24,000 UNDER	165,135	3,818,196,530	29,100	64,632,500	118,020	234,355,460	18,100	128,846,200
25,000 UNDER	140,360	3,428,960,365	29,250	53,148,600	107,570	222,074,485	14,000	126,464,750
26,000 UNDER	135,990	3,390,076,505	30,035	68,398,350	105,555	192,950,435	15,850	122,187,600
27,000 UNDER	148,470	3,898,357,815	29,650	65,438,250	113,685	201,271,965	12,700	100,523,300
28,000 UNDER	116,095	3,137,510,635	25,700	46,218,100	86,855	183,876,430	12,800	110,038,650
29,000 UNDER	118,770	3,336,477,610	26,000	45,694,850	97,050	190,454,150	12,550	103,137,950
30,000 UNDER	481,410	14,728,411,365	131,350	220,111,400	405,905	1,061,639,005	52,150	471,144,050
35,000 UNDER	357,055	12,408,917,965	107,350	241,310,250	315,450	753,831,100	38,600	365,555,300
40,000 UNDER	404,250	16,286,282,850	165,050	398,537,750	392,050	1,046,253,550	42,650	458,991,100
50,000 UNDER	158,300	7,493,544,900	82,900	298,621,950	168,050	715,924,300	19,550	188,168,500
60,000 UNDER	73,950	3,946,798,550	49,800	230,956,450	84,950	491,090,800	8,550	88,538,900
70,000 UNDER	36,360	2,163,618,130	27,780	161,695,540	45,300	356,120,470	5,060	60,405,370
80,000 UNDER	24,790	1,609,731,220	19,590	138,829,230	30,430	240,761,550	2,860	31,487,090
90,000 UNDER	17,410	1,252,303,270	14,890	123,147,280	21,840	227,774,350	2,160	26,410,230
100,000 UNDER	50,220	4,559,734,770	46,070	637,973,330	63,320	921,732,390	6,450	79,733,830
200,000 UNDER	11,198	1,920,842,211	11,525	473,643,539	14,352	443,364,381	1,338	23,368,410
500,000 UNDER 1,000,000	1,511	471,762,254	1,642	195,465,527	1,902	127,903,203	191	3,935,420
1,000,000 AND OVER	681	397,984,271	749	310,389,045	837	164,514,466	68	1,593,754
TOTAL TAXABLE RETURNS	6,381,497	\$41,950,664,285	1,350,810	\$4,619,148,403	4,283,224	\$11,641,879,083	657,090	\$4,840,499,843
GRAND TOTAL	8,560,446	\$53,251,037,726	1,534,934	\$4,843,453,997	5,173,382	\$12,983,609,827	866,406	\$5,854,937,201

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSIONS				FARM			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	7,720	\$69,930,666	35,829	\$564,008,935	41	\$2,196,197	6,405	\$206,810,824
\$1 UNDER \$1,000	10,100	16,060,250	4,000	9,005,000	—	—	750	1,022,750
1,000 UNDER 2,000	9,500	15,278,750	5,750	24,316,250	500	600,500	500	2,203,000
2,000 UNDER 3,000	16,250	35,144,000	5,000	14,954,250	500	779,250	250	1,063,500
3,000 UNDER 4,000	17,200	46,462,450	7,250	25,835,250	—	—	500	1,067,750
4,000 UNDER 5,000	23,450	81,098,100	6,100	19,917,100	250	1,161,500	1,250	2,903,500
5,000 UNDER 6,000	14,000	57,817,000	6,500	22,877,750	—	—	1,250	6,977,000
6,000 UNDER 7,000	13,500	58,196,000	4,750	25,955,250	500	3,439,750	1,250	4,028,750
7,000 UNDER 8,000	12,700	59,605,350	5,500	10,975,500	1,250	3,232,500	500	4,040,000
8,000 UNDER 9,000	15,700	103,460,950	5,850	20,128,500	250	603,000	500	1,566,000
9,000 UNDER 10,000	12,450	72,684,400	6,550	33,369,100	250	859,750	1,600	10,398,750
10,000 AND OVER	44,353	488,488,883	17,992	113,056,305	500	304,250	3,850	39,611,600
TOTAL NONTAXABLE RETURNS	196,923	\$1,104,226,799	111,071	\$884,399,190	4,041	\$13,176,697	18,605	\$281,693,424
TAXABLE RETURNS								
LESS THAN \$3,000	1,956	\$39,181,266	2,349	\$70,663,707	13	\$495,535	401	\$41,613,343
3,000 UNDER 4,000	300	1,012,100	450	245,800	—	—	—	—
4,000 UNDER 5,000	450	266,450	850	1,610,500	—	—	—	—
5,000 UNDER 6,000	8,650	37,502,550	4,950	18,344,950	800	2,001,950	200	847,800
6,000 UNDER 7,000	7,650	35,459,850	1,950	7,092,950	200	2,419,200	450	6,183,600
7,000 UNDER 8,000	7,300	35,303,250	4,000	8,209,500	550	3,644,500	100	744,400
8,000 UNDER 9,000	6,500	43,548,700	3,050	10,932,900	200	1,124,200	250	1,195,250
9,000 UNDER 10,000	6,900	43,996,390	2,700	12,291,600	100	633,300	350	816,350
10,000 UNDER 11,000	10,950	78,055,600	6,150	21,419,550	400	2,237,600	700	3,755,150
11,000 UNDER 12,000	15,650	113,877,150	5,450	28,837,650	950	6,670,550	650	1,629,750
12,000 UNDER 13,000	15,050	106,612,200	7,000	16,971,950	450	2,012,500	650	3,416,850
13,000 UNDER 14,000	13,550	95,774,400	8,600	25,927,250	750	6,507,650	1,400	3,995,000
14,000 UNDER 15,000	15,450	115,508,350	6,550	15,810,200	750	2,866,700	800	1,968,150
15,000 UNDER 16,000	15,350	120,574,750	10,350	33,412,100	450	2,303,150	700	4,173,350
16,000 UNDER 17,000	19,200	153,865,900	8,150	22,966,400	700	6,230,100	2,000	12,080,450
17,000 UNDER 18,000	17,050	141,088,400	8,250	16,567,000	300	2,296,700	1,000	2,801,750
18,000 UNDER 19,000	18,700	151,080,350	12,300	38,492,850	900	2,196,700	800	1,687,050
19,000 UNDER 20,000	18,600	177,933,300	9,100	29,530,850	850	6,880,850	1,800	15,588,550
20,000 UNDER 21,000	18,000	164,240,800	11,250	29,556,250	750	4,360,800	2,000	11,884,000
21,000 UNDER 22,000	15,450	138,340,600	11,450	40,892,700	900	10,954,800	1,450	10,793,450
22,000 UNDER 23,000	19,150	177,580,800	9,600	26,071,950	350	617,150	1,350	5,308,400
23,000 UNDER 24,000	15,300	152,874,000	11,300	32,449,250	300	3,327,100	1,500	4,369,950
24,000 UNDER 25,000	16,100	161,415,600	9,600	23,966,450	750	3,898,900	1,550	4,326,000
25,000 UNDER 26,000	14,400	134,617,050	9,250	21,321,600	450	904,750	2,500	9,555,450
26,000 UNDER 27,000	13,750	177,514,450	8,800	15,121,150	400	5,046,700	1,250	5,651,950
27,000 UNDER 28,000	13,450	150,680,250	10,200	24,661,000	200	2,048,400	1,750	10,346,650
28,000 UNDER 29,000	11,150	150,526,550	9,000	28,536,900	200	906,300	1,150	5,390,000
29,000 UNDER 30,000	12,000	165,520,450	8,250	25,242,000	1,500	19,527,200	1,050	2,623,450
30,000 UNDER 35,000	52,000	646,054,300	34,600	107,943,650	2,400	26,800,750	5,850	29,489,000
35,000 UNDER 40,000	38,900	556,979,250	25,000	76,382,250	2,600	19,871,200	4,850	28,995,400
40,000 UNDER 50,000	57,050	1,198,519,050	30,900	167,748,100	2,150	24,971,250	4,200	17,650,700
50,000 UNDER 60,000	27,900	766,798,400	13,600	39,025,400	1,400	23,779,000	3,400	25,482,350
60,000 UNDER 70,000	16,750	547,529,800	5,850	35,254,200	1,250	28,487,900	2,850	23,182,550
70,000 UNDER 80,000	10,570	469,333,610	3,690	31,664,750	1,260	51,595,530	920	15,348,970
80,000 UNDER 90,000	7,470	323,696,120	2,790	33,538,630	720	22,287,830	1,060	14,185,760
90,000 UNDER 100,000	5,010	248,305,190	1,900	26,923,030	690	26,677,070	740	15,306,320
100,000 UNDER 200,000	13,130	785,464,490	6,020	90,335,390	1,830	81,949,300	2,520	59,459,530
200,000 UNDER 500,000	2,658	280,390,353	1,659	63,075,178	459	36,598,220	935	44,049,174
500,000 UNDER 1,000,000	432	106,697,488	273	17,380,397	69	11,005,423	160	10,739,255
1,000,000 AND OVER	195	212,010,901	136	18,498,693	27	6,292,272	83	12,453,462
TOTAL TAXABLE RETURNS	580,071	\$9,205,730,368	327,317	\$1,354,916,625	29,018	\$462,429,030	55,369	\$469,088,564
GRAND TOTAL	776,994	\$10,309,957,167	438,388	\$2,239,315,815	33,059	\$475,605,727	73,974	\$750,781,988

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	PARTNERSHIP				RENTS AND ROYALTIES			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
MONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	2,491	\$26,485,162	15,374	\$814,725,484	3,297	\$30,984,043	18,686	\$266,839,990
\$1 UNDER \$1,000	950	501,750	1,250	22,164,750	1,250	1,925,750	3,600	12,995,800
1,000 UNDER 2,000	2,100	1,844,500	1,000	913,250	3,500	4,120,250	2,500	21,749,250
2,000 UNDER 3,000	2,500	43,740,500	1,750	35,222,500	5,000	4,922,000	6,500	26,103,000
3,000 UNDER 4,000	2,500	5,381,250	1,500	2,438,500	6,250	8,816,500	3,500	14,508,750
4,000 UNDER 5,000	2,250	5,737,500	2,350	9,093,850	6,300	12,789,700	5,850	24,300,350
5,000 UNDER 6,000	1,350	2,055,450	1,750	13,918,250	4,350	5,903,100	3,250	11,789,000
6,000 UNDER 7,000	1,500	9,089,250	1,750	7,786,500	4,750	7,587,750	4,000	10,553,500
7,000 UNDER 8,000	1,500	3,004,250	2,250	7,075,000	6,600	12,435,900	5,350	31,997,500
8,000 UNDER 9,000	3,850	16,626,800	2,250	5,641,000	5,400	9,121,750	5,350	28,263,850
9,000 UNDER 10,000	2,300	13,521,100	2,000	22,737,000	5,450	11,236,400	6,350	31,861,400
10,000 AND OVER	9,050	81,859,320	11,306	142,022,421	12,282	57,707,919	31,213	269,562,722
TOTAL MONTAXABLE RETURNS	32,341	\$209,846,832	44,280	\$1,085,738,505	64,429	\$167,551,062	96,149	\$750,525,112
TAXABLE RETURNS								
LESS THAN \$3,000	1,734	\$6,354,768	955	\$190,353,483	2,153	\$5,860,802	1,957	\$56,799,922
3,000 UNDER 4,000	4,000	1,127,100	100	1,127,100	400	885,400	1,000	2,736,150
4,000 UNDER 5,000	400	1,133,500	350	696,150	250	421,750	950	4,738,550
5,000 UNDER 6,000	2,700	10,931,900	1,500	1,686,050	4,300	8,541,850	2,300	9,735,650
6,000 UNDER 7,000	2,750	11,768,700	1,050	390,950	3,150	7,159,200	2,050	5,136,650
7,000 UNDER 8,000	2,400	13,086,700	1,000	2,193,150	6,850	15,500,500	4,800	8,772,750
8,000 UNDER 9,000	1,050	4,037,800	1,500	1,282,350	5,250	15,643,950	3,750	11,606,150
9,000 UNDER 10,000	1,950	11,368,900	900	19,584,300	5,150	11,764,700	4,250	15,999,150
10,000 UNDER 11,000	3,100	19,293,100	2,400	9,825,600	6,750	12,590,450	9,050	35,160,750
11,000 UNDER 12,000	4,550	22,985,800	1,850	21,375,850	8,450	20,046,200	6,950	16,306,550
12,000 UNDER 13,000	2,750	18,720,900	2,650	24,080,600	8,950	21,458,450	6,800	14,454,700
13,000 UNDER 14,000	3,500	24,876,400	2,800	16,909,050	6,400	22,877,000	10,050	25,482,850
14,000 UNDER 15,000	3,400	25,088,550	3,550	14,484,100	7,600	18,482,900	11,750	40,542,150
15,000 UNDER 16,000	2,150	14,914,250	2,350	5,599,900	7,900	19,985,900	11,900	39,108,500
16,000 UNDER 17,000	3,900	22,430,800	4,400	48,527,950	8,900	30,756,150	11,700	27,868,900
17,000 UNDER 18,000	3,150	16,311,000	3,000	3,272,050	7,650	18,605,550	12,550	41,350,900
18,000 UNDER 19,000	4,350	29,734,450	4,700	15,840,250	8,250	26,172,050	13,000	42,957,850
19,000 UNDER 20,000	5,150	30,341,000	5,500	22,920,800	9,100	18,752,100	13,550	50,539,700
20,000 UNDER 21,000	3,950	22,877,100	4,450	22,369,100	6,950	28,349,150	15,500	64,267,400
21,000 UNDER 22,000	3,700	25,829,200	4,100	12,199,800	7,350	31,492,000	9,850	43,948,050
22,000 UNDER 23,000	5,100	40,981,000	5,500	14,696,800	6,750	28,611,300	11,950	51,683,950
23,000 UNDER 24,000	3,850	26,742,250	4,600	19,913,750	8,250	26,459,050	14,100	47,995,900
24,000 UNDER 25,000	4,800	43,466,450	4,700	25,608,150	7,400	28,968,850	13,850	46,899,350
25,000 UNDER 26,000	5,600	41,848,850	3,800	9,794,600	8,250	32,307,100	10,250	46,553,250
26,000 UNDER 27,000	4,250	36,126,950	6,100	50,155,350	5,650	19,084,900	14,350	52,965,250
27,000 UNDER 28,000	4,100	27,500,250	6,200	47,681,800	8,750	25,144,750	15,800	74,733,100
28,000 UNDER 29,000	2,900	34,003,500	4,250	27,759,600	4,950	26,710,800	11,400	47,493,150
29,000 UNDER 30,000	3,850	41,353,250	4,900	14,701,000	6,150	14,897,700	12,100	45,676,500
30,000 UNDER 35,000	19,600	164,594,150	22,350	173,964,300	33,200	120,749,650	49,800	330,978,050
35,000 UNDER 40,000	19,200	154,917,600	20,650	77,280,050	28,200	110,932,650	47,050	184,444,750
40,000 UNDER 50,000	27,900	390,204,150	41,350	237,422,150	38,500	211,485,200	68,600	346,635,350
50,000 UNDER 60,000	17,500	276,601,150	21,150	162,248,200	25,050	185,966,950	32,950	215,044,750
60,000 UNDER 70,000	15,700	324,157,450	14,600	117,509,900	12,650	121,524,700	21,050	159,057,700
70,000 UNDER 80,000	9,720	173,305,170	9,520	119,526,200	9,540	128,372,350	11,360	101,140,550
80,000 UNDER 90,000	7,220	189,532,230	7,150	96,510,050	6,750	83,703,660	7,780	68,110,300
90,000 UNDER 100,000	5,780	171,732,020	5,260	80,739,580	4,820	75,798,320	6,010	69,967,650
100,000 UNDER 200,000	19,770	822,897,800	17,460	433,507,230	18,130	383,277,530	16,380	215,847,970
200,000 UNDER 500,000	5,136	392,145,672	4,903	275,260,646	5,160	206,644,197	3,675	83,512,661
500,000 UNDER 1,000,000	674	103,158,450	801	113,285,358	730	64,632,386	479	17,448,548
1,000,000 AND OVER	273	83,021,585	406	104,772,110	287	51,971,534	230	19,688,537
TOTAL TAXABLE RETURNS	239,557	\$3,870,394,745	254,755	\$2,637,055,407	360,920	\$2,282,589,629	522,871	\$2,783,390,538
GRAND TOTAL	271,898	\$4,080,241,577	299,035	\$3,722,793,912	425,349	\$2,450,140,691	619,020	\$3,533,915,650

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)[†]
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	NET SALE OF CAPITAL ASSETS ^u				ALL OTHER INCOME SOURCES ^v			
	PROFIT		LOSS		PROFIT		LOSS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	10,600	\$189,806,713	1,567	\$1,152,253	4,944	\$26,302,705	5,427	\$306,406,787
\$1 UNDER \$1,000	1,500	1,693,750	750	740,000	1,850	1,388,500	500	1,115,750
1,000 UNDER 2,000	2,000	2,146,750	500	371,500	2,500	7,455,000	500	353,500
2,000 UNDER 3,000	5,750	13,549,500	2,750	1,683,750	3,750	3,104,250	250	35,499,750
3,000 UNDER 4,000	6,100	7,710,200	1,500	957,750	4,500	9,128,000	250	349,000
4,000 UNDER 5,000	7,350	7,124,250	1,850	1,018,750	6,000	16,180,300	1,250	4,052,000
5,000 UNDER 6,000	6,350	11,192,350	1,500	1,054,750	4,500	14,040,750	500	530,000
6,000 UNDER 7,000	5,100	8,813,800	1,250	1,250,000	5,200	12,963,250	250	6,708,500
7,000 UNDER 8,000	8,100	14,761,050	2,350	2,134,100	4,750	9,750,500	1,750	8,902,500
8,000 UNDER 9,000	5,350	17,838,050	2,700	1,867,750	5,950	9,039,550	1,250	3,951,250
9,000 UNDER 10,000	6,000	15,238,500	3,250	2,845,500	7,300	28,586,800	750	2,421,500
10,000 AND OVER	23,402	77,926,793	9,571	8,292,350	16,455	79,639,223	3,351	12,402,103
TOTAL NONTAXABLE RETURNS	87,602	\$367,801,706	29,538	\$23,368,453	67,699	\$217,578,828	16,028	\$382,692,640
TAXABLE RETURNS								
LESS THAN \$3,000	4,620	\$159,293,149	201	\$113,500	1,548	\$6,572,882	79	\$16,176,048
3,000 UNDER 4,000	850	4,240,750	250	92,500	700	1,637,850	100	330,400
4,000 UNDER 5,000	1,250	6,380,150	250	250,000	650	1,281,350	—	—
5,000 UNDER 6,000	5,750	23,678,500	2,350	2,097,750	3,800	8,031,750	450	28,600
6,000 UNDER 7,000	5,150	10,908,600	2,650	2,250,850	4,950	14,435,050	100	1,194,000
7,000 UNDER 8,000	6,300	16,752,100	3,700	2,261,400	4,100	9,085,100	200	2,103,000
8,000 UNDER 9,000	7,000	17,584,650	2,150	1,751,000	5,250	12,552,400	650	4,633,700
9,000 UNDER 10,000	6,450	21,322,950	2,800	2,111,900	5,750	16,586,750	600	1,628,750
10,000 UNDER 11,000	12,450	34,351,050	4,300	2,814,100	9,200	22,032,650	1,500	1,691,150
11,000 UNDER 12,000	10,900	44,352,450	3,800	3,134,550	9,500	28,246,150	650	2,928,000
12,000 UNDER 13,000	8,900	24,605,000	5,400	3,821,300	7,700	16,263,400	750	1,080,250
13,000 UNDER 14,000	13,000	35,574,850	4,250	3,122,400	9,850	25,665,350	300	1,399,100
14,000 UNDER 15,000	12,850	41,811,150	4,600	3,561,450	7,800	36,019,400	850	4,955,600
15,000 UNDER 16,000	14,700	45,507,350	4,900	4,340,250	8,900	35,404,850	1,150	7,777,400
16,000 UNDER 17,000	14,200	45,027,500	7,700	5,375,300	10,900	44,940,800	1,250	7,872,850
17,000 UNDER 18,000	13,100	41,272,750	4,100	3,069,500	10,450	32,063,000	950	649,650
18,000 UNDER 19,000	13,200	46,339,800	8,100	5,441,500	9,850	23,432,200	1,400	415,850
19,000 UNDER 20,000	11,700	35,171,600	8,450	5,789,250	10,000	34,949,050	1,050	305,600
20,000 UNDER 21,000	15,650	66,599,200	7,350	6,276,600	10,850	43,553,500	1,400	5,075,100
21,000 UNDER 22,000	13,450	52,453,400	6,400	4,840,650	10,250	40,531,150	1,300	4,473,700
22,000 UNDER 23,000	12,400	51,926,550	8,850	8,216,100	10,250	29,283,300	850	6,938,500
23,000 UNDER 24,000	15,650	59,530,200	6,350	4,438,950	11,250	24,963,100	1,100	1,457,500
24,000 UNDER 25,000	13,200	43,956,800	5,650	4,874,450	8,350	34,610,500	1,900	6,310,900
25,000 UNDER 26,000	11,200	45,642,900	5,750	3,802,850	9,500	20,830,350	1,550	1,203,150
26,000 UNDER 27,000	15,350	53,842,700	6,000	5,120,850	9,450	28,573,100	700	1,383,950
27,000 UNDER 28,000	14,850	85,446,050	8,550	6,159,800	8,750	27,363,550	1,000	2,421,500
28,000 UNDER 29,000	10,350	73,566,300	5,600	4,440,300	7,000	19,134,200	1,550	3,560,700
29,000 UNDER 30,000	10,850	49,547,650	4,900	3,452,600	7,300	22,553,600	350	642,800
30,000 UNDER 35,000	56,750	312,079,150	26,950	18,934,200	35,200	124,572,650	4,050	23,312,000
35,000 UNDER 40,000	52,850	298,295,300	23,000	17,891,400	30,250	144,631,650	3,050	7,305,900
40,000 UNDER 50,000	90,100	686,090,300	36,350	27,708,750	44,950	216,003,350	4,200	27,187,200
50,000 UNDER 60,000	47,200	422,991,750	20,750	16,959,800	22,450	122,198,550	3,350	6,135,350
60,000 UNDER 70,000	31,750	359,564,150	12,550	11,317,500	12,950	82,500,750	1,650	3,567,500
70,000 UNDER 80,000	19,160	273,120,620	7,650	6,070,030	9,170	52,792,810	1,620	10,002,600
80,000 UNDER 90,000	13,670	247,864,590	5,290	4,421,910	6,770	77,424,480	1,180	8,866,630
90,000 UNDER 100,000	10,340	200,281,170	4,340	3,763,290	5,380	61,601,830	950	12,170,340
100,000 UNDER 200,000	33,490	983,009,500	12,110	10,876,480	17,030	290,825,450	3,470	48,445,480
200,000 UNDER 500,000	9,278	779,602,174	2,688	2,465,440	5,137	179,626,731	1,021	33,143,648
500,000 UNDER 1,000,000	1,403	341,714,412	333	309,273	856	64,686,316	156	8,001,128
1,000,000 AND OVER	658	744,207,835	133	127,192	406	81,993,105	89	6,245,782
TOTAL TAXABLE RETURNS	661,969	\$6,885,507,050	287,495	\$223,866,915	404,397	\$2,159,454,004	48,515	\$283,021,306
GRAND TOTAL	749,571	\$7,253,308,756	317,033	\$247,235,368	472,096	\$2,377,032,832	64,543	\$665,713,946

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

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ADJUSTED GROSS INCOME CLASS	EMPLOYEE BUSINESS EXPENSE		SELF-EMPLOYED RETIREMENT PLAN		INDIVIDUAL RETIREMENT PLAN	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS NO ADJ. GROSS INCOME						
\$1 UNDER \$1,000	3,364	\$19,140,869	23	\$57,306	285	\$421,407
1,000 UNDER 2,000	750	3,803,250	250	625,000	250	51,000
2,000 UNDER 3,000	2,500	9,074,750	—	—	—	—
3,000 UNDER 4,000	3,250	7,114,000	500	701,500	500	169,500
4,000 UNDER 5,000	4,850	9,479,100	250	25,000	1,000	318,000
	9,200	31,374,350	250	187,500	1,250	814,250
5,000 UNDER 6,000	3,600	7,785,000	—	—	500	437,250
6,000 UNDER 7,000	3,750	7,495,750	750	839,500	500	574,250
7,000 UNDER 8,000	2,500	4,974,250	500	466,250	250	145,500
8,000 UNDER 9,000	5,250	11,780,250	250	187,500	2,750	2,014,500
9,000 UNDER 10,000	8,350	18,973,500	500	659,250	2,250	1,559,000
10,000 AND OVER	25,170	54,616,270	1,010	1,697,850	5,040	5,611,500
TOTAL NONTAXABLE RETURNS	72,534	\$185,611,339	4,283	\$5,446,656	14,575	\$12,116,157
TAXABLE RETURNS						
LESS THAN \$3,000	2,818	\$6,056,522	402	\$286,500	701	\$130,350
3,000 UNDER 4,000	1,500	2,458,250	—	—	—	—
4,000 UNDER 5,000	4,000	13,136,500	—	—	250	67,000
5,000 UNDER 6,000	6,850	11,538,850	100	57,500	200	156,900
6,000 UNDER 7,000	8,800	18,674,500	100	20,000	350	408,500
7,000 UNDER 8,000	8,350	15,896,700	500	563,750	1,500	1,287,850
8,000 UNDER 9,000	9,700	16,693,400	550	283,800	2,050	1,797,400
9,000 UNDER 10,000	10,550	20,869,450	100	30,000	1,050	1,436,050
10,000 UNDER 11,000	15,450	33,423,700	1,150	1,505,550	1,700	794,800
11,000 UNDER 12,000	18,250	32,827,300	950	1,325,850	2,300	2,374,650
12,000 UNDER 13,000	17,550	32,376,550	300	386,800	3,850	3,743,900
13,000 UNDER 14,000	14,900	26,573,550	500	601,200	2,850	2,892,200
14,000 UNDER 15,000	17,200	28,269,950	1,200	1,340,900	3,100	3,254,800
15,000 UNDER 16,000	19,550	45,686,250	550	540,550	5,750	6,733,050
16,000 UNDER 17,000	20,550	50,609,450	1,800	1,829,150	5,000	5,652,500
17,000 UNDER 18,000	20,300	27,510,950	1,400	1,389,350	4,000	5,184,150
18,000 UNDER 19,000	28,550	53,164,000	2,400	2,841,650	6,150	7,088,350
19,000 UNDER 20,000	25,600	54,096,450	1,700	2,741,350	6,150	7,457,800
20,000 UNDER 21,000	24,000	49,745,800	1,650	2,721,900	5,850	5,461,400
21,000 UNDER 22,000	22,000	33,300,550	1,450	2,320,750	4,500	5,577,850
22,000 UNDER 23,000	20,150	43,814,800	1,800	1,861,400	4,050	5,109,850
23,000 UNDER 24,000	20,850	36,283,300	650	1,207,200	5,800	7,614,400
24,000 UNDER 25,000	23,900	48,977,900	1,200	1,965,500	7,700	10,061,400
25,000 UNDER 26,000	23,100	49,065,000	1,750	2,461,300	6,300	7,658,050
26,000 UNDER 27,000	18,350	28,890,750	1,400	2,176,250	5,900	7,034,750
27,000 UNDER 28,000	24,800	49,222,050	1,600	2,201,150	5,000	6,001,350
28,000 UNDER 29,000	18,250	35,693,100	1,650	2,592,050	5,800	6,880,500
29,000 UNDER 30,000	19,900	47,601,500	750	1,119,850	5,950	7,165,800
30,000 UNDER 35,000	90,650	189,045,550	6,100	9,935,800	27,600	34,712,100
35,000 UNDER 40,000	72,800	151,543,950	7,550	11,794,050	22,500	30,205,850
40,000 UNDER 50,000	95,900	189,837,100	13,600	27,154,700	38,400	50,768,650
50,000 UNDER 60,000	38,750	97,307,500	8,850	17,868,950	20,500	29,997,700
60,000 UNDER 70,000	20,300	63,595,250	7,600	14,896,250	9,200	12,349,350
70,000 UNDER 80,000	11,960	45,777,730	4,870	11,043,170	6,420	8,558,470
80,000 UNDER 90,000	7,120	24,799,570	3,400	7,620,550	3,560	4,984,090
90,000 UNDER 100,000	5,060	21,583,180	2,600	5,768,250	2,690	3,837,960
100,000 UNDER 200,000	13,060	65,909,690	7,380	16,955,490	6,930	9,792,120
200,000 UNDER 500,000	2,286	14,972,397	1,366	3,080,692	1,242	1,800,774
500,000 UNDER 1,000,000	267	2,564,696	151	348,757	155	227,855
1,000,000 AND OVER	132	6,191,394	43	103,852	55	81,104
TOTAL TAXABLE RETURNS	824,053	\$1,785,585,079	91,112	\$162,941,761	243,053	\$303,341,623
GRAND TOTAL	896,587	\$1,971,196,418	95,395	\$168,388,417	257,628	\$315,457,780

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	MOVING EXPENSE		FORFEITED INTEREST		ALIMONY		TOTAL ADJUSTMENTS ²	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	612	\$3,606,778	1,583	\$520,341	1,792	\$4,775,972	8,408	\$32,339,123
\$1 UNDER \$1,000	—	—	500	163,250	1,250	3,562,250	4,000	15,054,000
1,000 UNDER 2,000	1,250	771,000	2,250	748,750	500	937,500	9,420	22,017,100
2,000 UNDER 3,000	500	1,310,750	1,600	990,600	750	2,075,000	12,350	27,582,100
3,000 UNDER 4,000	1,500	2,612,750	4,500	3,134,250	250	1,350,000	17,625	26,291,850
4,000 UNDER 5,000	2,750	3,023,250	5,700	3,006,550	500	2,673,250	25,040	51,739,065
5,000 UNDER 6,000	750	1,005,500	4,250	3,789,750	750	2,215,000	14,885	27,621,000
6,000 UNDER 7,000	750	721,000	1,500	642,000	—	—	11,385	24,470,000
7,000 UNDER 8,000	750	565,500	4,250	1,851,250	1,000	2,860,750	11,750	23,496,000
8,000 UNDER 9,000	1,000	1,565,250	2,800	1,710,150	750	2,483,000	14,600	27,425,650
9,000 UNDER 10,000	1,250	712,000	5,900	3,756,250	350	690,000	23,435	38,808,500
10,000 AND OVER	3,000	4,880,250	10,851	6,979,447	1,020	2,564,500	48,646	84,342,067
TOTAL NONTAXABLE RETURNS	14,112	\$20,774,028	45,684	\$27,292,588	8,912	\$26,187,222	201,544	\$401,186,455
TAXABLE RETURNS								
LESS THAN \$3,000	100	\$96,600	603	\$46,415	16	\$270,500	5,495	\$8,208,887
3,000 UNDER 4,000	—	—	250	145,250	—	—	1,500	2,458,250
4,000 UNDER 5,000	—	—	—	—	250	650,000	5,000	15,558,750
5,000 UNDER 6,000	500	1,065,500	3,750	2,075,150	400	1,455,800	17,725	23,080,800
6,000 UNDER 7,000	2,400	1,893,000	4,900	1,879,550	400	1,053,900	22,940	33,764,950
7,000 UNDER 8,000	1,250	712,500	6,500	4,420,400	700	1,250,700	22,955	30,388,150
8,000 UNDER 9,000	1,250	515,000	3,150	2,546,350	700	1,631,200	18,535	27,521,850
9,000 UNDER 10,000	600	442,750	4,500	3,301,250	100	298,200	18,735	30,149,900
10,000 UNDER 11,000	1,750	1,578,250	7,150	3,781,100	600	1,185,000	31,470	52,230,150
11,000 UNDER 12,000	3,300	3,809,000	9,000	6,244,800	1,500	3,880,350	37,635	57,389,550
12,000 UNDER 13,000	1,600	1,176,750	9,300	4,970,100	600	1,533,750	37,485	53,521,650
13,000 UNDER 14,000	3,150	3,022,300	8,650	5,269,350	1,150	1,823,750	32,150	45,870,500
14,000 UNDER 15,000	3,700	3,729,550	8,250	5,023,000	400	3,352,500	36,570	51,563,655
15,000 UNDER 16,000	1,950	1,117,100	8,450	3,784,850	950	1,282,500	35,300	60,915,300
16,000 UNDER 17,000	2,900	4,617,150	9,850	7,562,200	1,700	3,710,400	42,550	76,650,900
17,000 UNDER 18,000	3,600	4,977,400	8,050	4,499,050	900	2,233,700	37,335	50,110,200
18,000 UNDER 19,000	3,900	5,125,750	7,300	3,453,450	1,800	4,959,900	46,400	78,644,400
19,000 UNDER 20,000	2,100	2,154,950	7,300	5,175,000	1,450	6,372,850	41,500	79,908,900
20,000 UNDER 21,000	1,950	2,604,500	7,300	2,573,850	1,750	3,801,600	40,600	68,309,050
21,000 UNDER 22,000	2,450	3,034,250	5,700	3,292,950	2,500	6,545,550	37,400	56,071,900
22,000 UNDER 23,000	1,050	790,200	6,000	4,793,300	2,100	9,163,400	33,300	66,582,950
23,000 UNDER 24,000	2,250	4,640,000	7,000	4,520,450	1,050	1,055,750	35,850	57,721,100
24,000 UNDER 25,000	2,650	4,228,950	8,250	6,378,400	3,600	13,496,800	41,250	85,433,950
25,000 UNDER 26,000	2,550	4,453,850	6,100	4,501,150	2,300	8,669,650	37,800	77,064,200
26,000 UNDER 27,000	3,100	7,902,400	4,950	3,129,950	2,350	7,930,600	31,900	53,065,600
27,000 UNDER 28,000	3,050	9,277,650	6,950	4,101,650	2,150	7,034,500	39,700	78,588,350
28,000 UNDER 29,000	2,100	4,318,900	4,000	1,614,300	2,000	4,916,500	30,450	57,662,150
29,000 UNDER 30,000	2,800	7,313,250	6,650	3,448,100	2,250	4,278,350	35,200	71,810,350
30,000 UNDER 35,000	9,350	20,479,050	25,200	17,353,600	9,100	25,531,150	145,150	303,208,400
35,000 UNDER 40,000	6,150	17,909,350	17,500	11,547,050	5,800	16,166,350	114,600	241,658,950
40,000 UNDER 50,000	7,500	24,555,800	27,900	17,071,000	9,700	34,335,800	160,250	346,679,150
50,000 UNDER 60,000	850	2,838,150	13,400	12,611,800	4,250	18,664,050	70,900	178,956,350
60,000 UNDER 70,000	1,700	6,643,400	7,200	3,733,150	2,300	14,078,600	38,300	118,054,000
70,000 UNDER 80,000	890	2,973,760	3,190	2,240,540	2,000	20,433,080	21,950	91,146,560
80,000 UNDER 90,000	510	2,349,430	2,140	1,915,220	1,300	11,289,490	13,980	53,395,140
90,000 UNDER 100,000	280	922,370	1,800	1,846,390	910	8,306,070	10,250	42,512,200
100,000 UNDER 200,000	590	2,979,430	4,380	4,975,460	2,790	34,466,250	27,180	135,999,230
200,000 UNDER 500,000	81	539,059	821	1,128,760	818	14,954,132	5,266	36,721,589
500,000 UNDER 1,000,000	9	55,562	78	177,377	142	3,856,217	624	7,246,434
1,000,000 AND OVER	3	18,734	30	97,711	65	3,538,475	272	10,034,341
TOTAL TAXABLE RETURNS	85,913	\$166,861,595	273,492	\$177,231,423	74,841	\$309,617,364	1,463,452	\$3,021,888,686
GRAND TOTAL	100,025	\$187,635,623	319,176	\$204,524,011	83,753	\$335,804,586	1,664,996	\$3,423,045,141

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		ITEMIZED DEDUCTIONS		MEDICAL EXPENSE		HOME REAL ESTATE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	613,192	\$1,034,067,870	19,749	\$204,060,027	14,876	\$27,572,445	16,311	\$12,841,676
\$1,000 UNDER	188,810	280,789,200	4,250	15,833,000	3,750	2,303,500	2,500	1,581,250
1,000 UNDER	2,000	310,360	4,500	20,895,500	3,750	5,727,250	3,000	1,599,250
2,000 UNDER	3,000	319,960	9,750	55,279,250	7,750	17,854,750	6,500	3,054,500
3,000 UNDER	4,000	358,190	10,000	48,299,750	7,750	8,630,000	8,750	4,965,500
4,000 UNDER	5,000	349,145	20,200	85,725,500	16,100	23,732,650	13,850	5,685,800
5,000 UNDER	6,000	137,970	23,950	120,151,150	17,950	41,013,350	15,950	8,080,850
6,000 UNDER	7,000	120,710	21,300	119,647,150	16,700	31,929,650	15,950	8,004,000
7,000 UNDER	8,000	135,370	25,250	142,557,250	20,000	37,062,500	19,250	9,363,250
8,000 UNDER	9,000	115,915	31,300	202,184,450	25,100	51,270,100	22,800	12,030,500
9,000 UNDER	10,000	117,375	32,100	192,431,700	24,100	24,640,300	29,350	15,045,600
10,000 AND OVER	46,401	118,553,218	170,958	1,968,147,070	131,164	285,969,192	152,436	127,229,581
TOTAL NONTAXABLE RETURNS	2,813,398	\$5,098,372,988	373,307	\$3,175,217,797	288,990	\$557,705,687	306,647	\$209,481,757
TAXABLE RETURNS								
LESS THAN \$3,000	40,642	\$12,087,470	3,824	\$44,204,849	1,894	\$2,934,596	2,426	\$2,903,760
3,000 UNDER	4,000	8,568,700	1,950	3,573,650	500	12,500	1,350	480,000
4,000 UNDER	5,000	13,666,800	1,700	3,923,750	850	102,350	1,100	240,500
5,000 UNDER	6,000	211,010	9,950	26,204,500	6,500	5,660,200	4,300	1,621,450
6,000 UNDER	7,000	217,380	12,950	35,752,300	11,000	10,069,000	6,000	2,236,100
7,000 UNDER	8,000	188,495	20,750	58,087,300	15,600	13,464,050	10,950	4,201,650
8,000 UNDER	9,000	164,365	21,300	61,404,200	16,200	14,946,950	13,650	4,281,200
9,000 UNDER	10,000	163,730	24,550	76,170,600	18,250	17,346,100	14,300	5,708,300
10,000 UNDER	11,000	243,075	37,850	141,598,800	26,900	29,933,550	25,000	9,809,150
11,000 UNDER	12,000	248,370	51,300	187,438,100	37,000	33,471,350	30,750	12,293,750
12,000 UNDER	13,000	253,350	64,500	250,798,900	46,150	42,484,850	45,600	17,787,100
13,000 UNDER	14,000	206,665	72,150	294,221,300	52,350	50,751,400	49,800	20,774,150
14,000 UNDER	15,000	176,815	77,700	348,500,400	57,000	47,606,400	56,800	23,706,800
15,000 UNDER	16,000	155,215	80,635	368,887,520	56,735	53,958,100	56,235	24,853,160
16,000 UNDER	17,000	140,195	99,600	476,019,050	68,150	59,292,800	71,750	32,776,700
17,000 UNDER	18,000	124,365	91,000	472,379,350	61,250	51,145,450	68,150	32,594,550
18,000 UNDER	19,000	122,995	99,750	506,693,300	65,700	55,012,150	76,050	35,427,650
19,000 UNDER	20,000	107,955	103,750	560,851,150	70,000	65,592,300	82,400	39,438,000
20,000 UNDER	21,000	99,330	110,250	614,416,750	75,450	52,140,250	88,350	39,360,550
21,000 UNDER	22,000	84,945	111,000	620,881,900	78,300	56,559,750	86,500	43,323,850
22,000 UNDER	23,000	69,650	115,150	667,232,700	80,350	60,195,150	93,000	44,624,450
23,000 UNDER	24,000	63,755	107,050	665,146,900	72,350	50,978,950	92,250	49,332,650
24,000 UNDER	25,000	62,035	116,100	738,950,300	79,700	58,344,500	97,550	52,890,650
25,000 UNDER	26,000	44,660	109,650	700,172,500	69,550	52,698,700	94,550	50,384,750
26,000 UNDER	27,000	40,290	106,950	726,589,000	71,100	64,802,100	94,400	52,268,450
27,000 UNDER	28,000	41,370	116,500	793,037,950	77,000	64,260,900	99,900	54,359,000
28,000 UNDER	29,000	31,445	95,200	659,534,850	65,600	38,056,150	84,250	45,864,450
29,000 UNDER	30,000	30,920	98,700	662,389,500	65,150	40,027,150	86,500	48,167,800
30,000 UNDER	35,000	93,410	429,250	3,155,094,500	287,050	190,300,850	383,150	231,627,150
35,000 UNDER	40,000	51,405	334,400	2,695,742,100	228,450	154,121,800	301,000	198,073,550
40,000 UNDER	50,000	34,150	411,350	3,904,423,900	267,450	189,017,850	385,700	306,728,150
50,000 UNDER	60,000	13,000	168,650	1,915,753,100	168,850	93,402,200	158,300	144,825,950
60,000 UNDER	70,000	6,250	82,850	1,129,289,550	50,700	42,540,000	78,400	86,479,550
70,000 UNDER	80,000	3,390	43,680	667,347,080	26,040	34,490,990	41,100	51,705,020
80,000 UNDER	90,000	1,940	29,800	485,547,410	17,620	15,301,550	28,210	38,050,830
90,000 UNDER	100,000	1,220	21,640	402,478,180	12,440	14,988,860	20,410	30,681,830
100,000 UNDER	200,000	2,860	62,650	1,470,681,310	32,570	41,555,040	59,340	108,244,580
200,000 UNDER	500,000	403	14,368	638,854,261	6,638	10,304,854	13,565	37,200,976
500,000 UNDER 1,000,000	41	88,400	1,920	187,216,370	883	1,610,708	1,814	8,139,853
1,000,000 AND OVER	7	16,175	854	217,503,634	352	762,295	818	5,912,507
TOTAL TAXABLE RETURNS	3,585,398	\$6,342,261,182	3,563,571	\$27,635,603,213	2,386,622	\$1,880,245,293	3,006,168	\$1,999,380,516
GRAND TOTAL	6,398,796	\$11,440,634,170	3,936,878	\$30,810,821,010	2,675,612	\$2,437,950,980	3,312,815	\$2,208,862,273

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER REAL ESTATE TAXES		GAS TAXES		SALES TAXES		LICENSE TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	1,047	\$151,462	11,135	\$1,088,923	12,227	\$4,457,420	11,390	\$1,374,070
\$1 UNDER \$1,000	—	—	1,750	149,250	3,000	1,370,750	1,750	260,000
1,000 UNDER 2,000	—	—	1,750	195,500	3,750	866,250	2,500	83,500
2,000 UNDER 3,000	500	40,000	6,500	450,750	8,750	2,289,750	6,000	436,250
3,000 UNDER 4,000	—	—	7,750	607,750	8,500	2,022,250	7,000	428,500
4,000 UNDER 5,000	500	38,000	12,100	903,850	18,700	4,077,250	13,750	858,250
5,000 UNDER 6,000	600	282,950	13,100	1,122,000	22,450	5,141,700	15,200	1,066,200
6,000 UNDER 7,000	500	27,750	14,200	1,266,750	18,300	5,330,700	14,200	855,950
7,000 UNDER 8,000	500	21,250	19,000	1,672,750	24,000	5,051,250	18,750	1,718,000
8,000 UNDER 9,000	750	36,250	22,450	2,206,950	30,050	8,811,300	21,450	2,183,900
9,000 UNDER 10,000	1,000	81,500	26,100	2,615,200	31,100	9,097,550	26,500	2,312,850
10,000 AND OVER	5,771	3,626,914	140,825	15,336,163	166,188	64,430,576	140,715	14,372,495
TOTAL NONTAXABLE RETURNS	11,168	\$4,306,076	276,660	\$27,615,836	347,015	\$112,946,746	279,205	\$25,949,965
TAXABLE RETURNS								
LESS THAN \$3,000	123	\$53,501	1,793	\$141,555	2,918	\$1,549,941	1,278	\$175,813
3,000 UNDER 4,000	—	—	1,450	72,150	1,700	149,150	700	24,950
4,000 UNDER 5,000	—	—	1,350	52,350	1,450	232,200	600	128,850
5,000 UNDER 6,000	250	46,500	6,850	487,550	9,350	1,890,700	6,400	511,650
6,000 UNDER 7,000	100	5,300	8,400	547,350	12,350	2,749,300	9,050	638,500
7,000 UNDER 8,000	250	50,000	15,300	1,326,500	19,050	4,715,850	14,750	960,550
8,000 UNDER 9,000	350	54,250	16,400	1,152,400	20,600	3,952,750	16,050	742,200
9,000 UNDER 10,000	200	1,200	18,700	1,308,000	23,050	5,014,450	15,350	940,300
10,000 UNDER 11,000	200	94,700	28,900	2,328,900	36,200	10,246,850	29,050	1,916,750
11,000 UNDER 12,000	100	13,800	42,650	4,076,550	50,450	14,380,550	41,200	3,174,700
12,000 UNDER 13,000	1,100	135,050	55,600	5,311,100	62,650	17,520,000	53,400	3,553,300
13,000 UNDER 14,000	1,050	111,800	60,600	5,719,650	69,500	19,273,300	59,050	3,861,450
14,000 UNDER 15,000	1,100	305,200	68,000	6,670,250	74,900	23,527,950	63,050	4,826,000
15,000 UNDER 16,000	700	88,250	69,735	7,433,610	79,185	26,413,570	68,235	5,194,310
16,000 UNDER 17,000	800	122,550	88,650	9,402,950	98,100	31,863,100	85,500	5,906,450
17,000 UNDER 18,000	1,100	364,750	80,050	8,550,750	89,800	30,563,700	79,750	5,985,600
18,000 UNDER 19,000	2,400	431,350	88,800	9,592,700	96,550	35,521,600	83,200	6,445,200
19,000 UNDER 20,000	2,600	766,600	94,850	10,323,100	102,100	39,040,550	93,450	7,742,350
20,000 UNDER 21,000	3,350	770,150	99,900	11,713,550	109,300	42,408,300	98,550	9,141,500
21,000 UNDER 22,000	1,250	221,650	100,500	11,669,200	110,500	41,478,550	101,000	8,701,550
22,000 UNDER 23,000	2,600	703,150	105,100	12,188,400	113,400	45,620,200	104,450	9,804,450
23,000 UNDER 24,000	3,950	971,850	98,850	11,641,450	105,850	44,417,350	97,300	8,493,600
24,000 UNDER 25,000	1,700	281,000	107,700	12,917,250	115,100	48,668,350	104,850	9,746,200
25,000 UNDER 26,000	2,650	571,250	100,050	13,442,750	107,850	48,158,400	100,950	9,335,050
26,000 UNDER 27,000	2,950	585,150	96,900	12,151,750	105,650	49,246,450	98,350	9,165,850
27,000 UNDER 28,000	3,900	614,000	107,350	13,332,450	115,700	53,289,700	107,150	9,854,450
28,000 UNDER 29,000	1,700	439,400	87,000	11,034,450	94,600	44,873,950	87,800	9,175,100
29,000 UNDER 30,000	2,150	708,750	92,600	11,507,950	97,800	45,989,850	91,950	8,738,000
30,000 UNDER 35,000	11,500	2,735,800	403,350	54,930,550	426,750	226,947,700	396,900	43,384,600
35,000 UNDER 40,000	10,750	2,525,550	307,500	47,763,400	331,500	194,686,250	313,850	36,849,550
40,000 UNDER 50,000	16,900	5,085,700	376,250	51,459,700	408,600	271,684,650	376,100	49,269,700
50,000 UNDER 60,000	7,700	2,737,050	150,750	20,092,900	167,150	126,897,450	151,100	20,818,900
60,000 UNDER 70,000	4,300	2,492,600	70,150	9,952,550	82,250	68,895,600	72,900	9,862,450
70,000 UNDER 80,000	2,740	1,566,660	36,440	3,832,850	43,580	37,464,820	35,220	5,018,470
80,000 UNDER 90,000	1,470	936,030	24,520	2,610,830	29,620	28,232,100	24,350	3,759,630
90,000 UNDER 100,000	1,200	848,060	17,290	1,842,840	21,470	21,467,660	16,920	2,645,530
100,000 UNDER 200,000	3,610	2,975,170	48,360	5,147,830	62,140	70,642,950	48,220	8,460,010
200,000 UNDER 500,000	940	1,640,261	9,915	969,426	14,230	22,176,750	10,199	2,378,163
500,000 UNDER 1,000,000	144	423,763	1,267	127,030	1,896	4,981,695	1,348	443,812
1,000,000 AND OVER	62	275,871	545	59,818	847	4,411,226	590	260,380
TOTAL TAXABLE RETURNS	99,939	\$32,755,666	3,190,565	\$388,886,741	3,515,686	\$1,811,266,062	3,160,110	\$328,135,928
GRAND TOTAL	111,107	\$37,061,742	3,467,225	\$416,502,577	3,862,701	\$1,924,212,808	3,439,315	\$354,085,893

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER TAXES		TOTAL TAXES [§]		CASH CONTRIBUTION		OTHER THAN CASH CONTRIBUTIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	1,304	\$142,895	19,180	\$20,056,446	10,596	\$7,735,311	3,485	\$1,688,090
\$1 UNDER \$1,000	—	—	3,500	3,361,250	2,250	567,750	750	186,250
1,000 UNDER 2,000	—	—	4,000	2,744,500	2,000	344,250	500	156,000
2,000 UNDER 3,000	—	—	9,000	6,271,250	5,750	2,509,750	1,750	580,750
3,000 UNDER 4,000	250	138,250	10,000	8,162,250	7,750	2,766,250	1,750	176,500
4,000 UNDER 5,000	—	—	19,700	11,563,150	14,850	4,699,250	4,750	1,100,500
5,000 UNDER 6,000	1,250	222,250	23,200	15,915,950	16,450	6,252,300	4,600	738,950
6,000 UNDER 7,000	2,500	846,500	20,300	16,331,650	14,850	4,979,050	3,250	603,750
7,000 UNDER 8,000	250	218,750	25,000	18,045,250	20,500	12,796,000	6,500	1,617,250
8,000 UNDER 9,000	500	42,250	30,550	25,311,150	23,800	11,451,750	5,700	1,759,750
9,000 UNDER 10,000	1,750	438,250	32,100	29,590,950	27,350	20,553,300	9,850	2,039,250
10,000 AND OVER	8,550	3,330,960	170,448	228,326,689	148,638	87,871,165	53,902	12,255,625
TOTAL NONTAXABLE RETURNS	16,354	\$5,380,105	366,978	\$385,680,485	294,784	\$162,526,126	96,787	\$22,902,665
TAXABLE RETURNS								
LESS THAN \$3,000	406	\$1,297,980	3,622	\$6,122,550	1,339	\$3,287,261	55	\$54,939
3,000 UNDER 4,000	—	—	1,950	726,250	1,000	561,500	100	110,000
4,000 UNDER 5,000	200	15,500	1,700	669,400	1,200	140,950	—	—
5,000 UNDER 6,000	350	66,150	9,700	4,624,000	7,650	2,625,700	2,050	225,950
6,000 UNDER 7,000	100	22,100	12,700	6,198,650	10,500	5,214,750	2,100	313,450
7,000 UNDER 8,000	1,450	530,600	19,650	11,785,150	16,400	9,831,250	5,250	1,221,350
8,000 UNDER 9,000	500	92,750	21,300	10,275,550	17,300	7,134,150	4,600	897,950
9,000 UNDER 10,000	950	354,100	24,050	13,326,350	20,100	9,884,100	5,250	803,200
10,000 UNDER 11,000	1,450	337,200	37,600	24,733,550	30,250	16,264,400	9,000	1,253,450
11,000 UNDER 12,000	1,600	290,850	51,050	34,230,600	43,050	22,413,550	12,000	2,158,050
12,000 UNDER 13,000	1,550	971,950	64,150	45,278,500	45,300	23,454,850	18,550	2,746,050
13,000 UNDER 14,000	2,400	680,850	70,950	50,521,200	60,550	31,727,050	16,850	2,796,250
14,000 UNDER 15,000	2,550	339,550	76,700	59,375,750	66,800	28,691,800	22,850	4,108,250
15,000 UNDER 16,000	2,950	512,650	80,185	64,495,550	69,235	33,745,850	25,450	3,853,300
16,000 UNDER 17,000	3,250	331,500	99,500	80,403,250	87,050	38,065,800	31,750	5,319,100
17,000 UNDER 18,000	4,450	330,450	90,650	79,009,800	80,450	40,939,500	28,000	5,650,200
18,000 UNDER 19,000	2,950	1,043,000	99,300	83,461,500	89,850	43,746,400	29,750	10,709,200
19,000 UNDER 20,000	2,800	630,900	103,650	97,943,500	95,050	48,190,400	32,000	5,397,200
20,000 UNDER 21,000	5,050	748,600	110,000	104,143,250	102,000	49,242,500	33,900	6,889,500
21,000 UNDER 22,000	3,950	842,050	111,000	106,236,850	100,300	43,265,650	34,600	6,489,300
22,000 UNDER 23,000	5,200	856,850	115,150	113,797,500	105,250	53,401,700	37,900	6,788,100
23,000 UNDER 24,000	6,650	1,074,100	107,050	115,931,000	99,650	59,557,200	35,950	8,186,050
24,000 UNDER 25,000	4,500	811,650	116,100	125,315,100	109,700	61,478,850	41,950	8,798,350
25,000 UNDER 26,000	5,750	1,485,250	109,550	123,377,450	100,000	46,913,350	41,000	6,570,750
26,000 UNDER 27,000	5,700	832,550	106,850	124,250,200	99,550	61,032,950	40,700	11,204,300
27,000 UNDER 28,000	5,850	1,125,750	116,500	132,575,350	106,850	69,336,350	42,350	8,697,100
28,000 UNDER 29,000	4,550	970,650	95,100	112,358,000	83,100	50,118,100	36,350	6,987,850
29,000 UNDER 30,000	4,950	1,255,600	98,600	116,367,950	91,250	53,820,700	37,900	8,232,500
30,000 UNDER 35,000	23,950	4,631,150	429,050	564,256,950	402,400	261,647,600	172,900	35,861,850
35,000 UNDER 40,000	16,550	4,519,000	334,700	478,417,300	321,000	217,018,200	134,750	34,323,150
40,000 UNDER 50,000	31,700	7,877,100	411,000	692,105,000	391,450	330,037,700	189,600	64,492,050
50,000 UNDER 60,000	8,650	2,728,700	168,550	318,100,950	161,050	171,135,800	77,500	33,844,700
60,000 UNDER 70,000	5,200	1,043,050	82,850	178,725,800	79,050	91,987,100	37,200	17,486,500
70,000 UNDER 80,000	2,710	515,170	43,660	100,102,990	41,360	65,955,320	18,690	14,187,870
80,000 UNDER 90,000	2,140	540,840	29,790	74,130,320	28,700	51,749,670	13,670	14,979,900
90,000 UNDER 100,000	1,720	513,160	21,620	57,999,080	20,800	43,071,590	10,190	12,865,320
100,000 UNDER 200,000	4,850	2,370,440	62,570	197,840,980	60,110	179,399,140	27,830	62,473,730
200,000 UNDER 500,000	1,313	925,609	14,347	65,291,187	13,781	98,496,967	6,309	75,813,742
500,000 UNDER 1,000,000	236	366,152	1,915	14,482,305	1,860	16,706,981	873	35,648,609
1,000,000 AND OVER	147	229,852	853	11,149,654	830	55,540,259	432	75,519,720
TOTAL TAXABLE RETURNS	181,222	\$44,711,353	3,555,312	\$4,605,136,266	3,277,115	\$2,516,832,938	1,318,949	\$603,956,830
GRAND TOTAL	197,576	\$50,091,458	3,922,290	\$4,990,816,751	3,571,899	\$2,679,359,064	1,415,736	\$626,859,495

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	CONTRIBUTION CARRYFORWARD PRIOR YEAR		CONTRIBUTIONS UNUSED		CONTRIBUTIONS DEDUCTED ^b		MORTGAGE INTEREST	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	1,220	\$4,332,751	10,883	\$13,756,152	10,608	—	16,026	\$87,855,471
\$1 UNDER \$1,000	—	—	1,000	534,000	2,250	\$220,000	2,750	3,878,000
1,000 UNDER 2,000	—	—	750	46,000	2,250	454,250	2,750	7,885,000
2,000 UNDER 3,000	250	58,500	1,500	1,557,500	6,250	1,591,500	6,000	17,983,500
3,000 UNDER 4,000	750	206,500	1,500	1,117,750	8,250	2,031,500	7,250	18,749,250
4,000 UNDER 5,000	250	373,000	1,600	920,450	15,100	5,252,300	12,600	29,615,800
5,000 UNDER 6,000	500	146,000	1,350	491,650	16,700	6,645,600	14,350	35,154,450
6,000 UNDER 7,000	—	—	250	648,250	15,100	4,934,550	13,850	39,476,550
7,000 UNDER 8,000	—	—	1,250	6,030,000	20,750	8,383,250	19,750	54,544,000
8,000 UNDER 9,000	500	200,750	1,500	1,875,750	24,550	11,536,500	19,700	72,803,000
9,000 UNDER 10,000	750	402,500	4,000	7,304,750	29,100	15,690,300	26,300	83,135,650
10,000 AND OVER	1,501	2,508,894	4,000	6,377,500	152,388	96,258,184	145,095	718,242,259
TOTAL NONTAXABLE RETURNS	5,721	\$8,228,895	29,583	\$40,659,752	303,296	\$152,997,934	286,421	\$1,169,322,930
TAXABLE RETURNS								
LESS THAN \$3,000	155	\$1,458,657	939	\$4,767,957	1,339	\$32,900	2,047	\$10,943,180
3,000 UNDER 4,000	—	—	350	377,800	1,100	293,700	1,350	1,589,800
4,000 UNDER 5,000	—	—	—	—	1,200	140,950	1,350	1,675,950
5,000 UNDER 6,000	100	42,900	300	240,800	7,850	2,653,750	4,050	7,536,200
6,000 UNDER 7,000	250	322,750	1,600	1,085,700	10,500	4,765,250	3,900	6,023,650
7,000 UNDER 8,000	100	3,315,600	1,450	7,644,850	16,900	6,723,350	9,400	14,490,550
8,000 UNDER 9,000	300	198,700	350	375,250	17,650	7,855,550	9,250	15,092,150
9,000 UNDER 10,000	—	—	1,250	331,800	20,450	10,355,500	12,650	19,345,150
10,000 UNDER 11,000	950	3,823,350	2,350	5,668,200	30,500	15,673,000	19,800	40,235,300
11,000 UNDER 12,000	350	6,510,200	950	8,670,450	44,150	22,411,350	25,500	47,375,250
12,000 UNDER 13,000	650	645,350	650	1,051,300	56,100	25,794,950	39,700	83,104,250
13,000 UNDER 14,000	700	858,950	1,600	4,366,800	60,950	31,025,450	45,050	94,511,900
14,000 UNDER 15,000	400	1,226,500	750	1,105,900	67,850	32,920,650	49,900	114,241,200
15,000 UNDER 16,000	600	668,150	850	1,177,250	71,385	37,090,050	50,685	125,042,655
16,000 UNDER 17,000	200	98,200	300	188,100	89,700	43,285,000	66,450	171,737,650
17,000 UNDER 18,000	350	82,500	600	733,400	82,400	45,938,800	62,850	176,709,400
18,000 UNDER 19,000	200	105,700	900	4,700,050	93,000	49,861,250	68,750	178,299,950
19,000 UNDER 20,000	750	4,452,600	1,250	4,483,950	96,850	53,556,250	76,650	218,467,650
20,000 UNDER 21,000	450	659,300	450	1,059,350	103,850	55,731,950	84,000	239,478,450
21,000 UNDER 22,000	850	593,850	100	275,700	102,800	50,073,100	80,800	237,697,100
22,000 UNDER 23,000	600	118,700	650	1,768,800	107,300	53,537,700	89,250	254,290,300
23,000 UNDER 24,000	1,350	3,534,350	1,050	6,670,350	101,100	64,607,250	86,200	261,097,500
24,000 UNDER 25,000	350	819,600	1,150	3,278,650	110,800	67,818,150	91,750	293,457,000
25,000 UNDER 26,000	450	2,076,800	350	1,950,650	101,750	53,610,250	88,800	282,636,200
26,000 UNDER 27,000	450	1,601,200	1,050	3,178,750	100,900	70,659,700	89,400	300,538,100
27,000 UNDER 28,000	450	572,500	950	5,530,700	108,750	73,075,250	94,350	335,579,000
28,000 UNDER 29,000	—	—	450	883,400	89,900	56,222,550	80,400	280,932,850
29,000 UNDER 30,000	800	4,016,400	1,100	4,930,650	92,050	61,138,950	81,250	267,175,550
30,000 UNDER 35,000	1,750	24,442,350	2,200	28,221,450	409,700	293,730,350	362,300	1,253,887,750
35,000 UNDER 40,000	1,450	1,782,650	550	5,332,250	325,350	247,791,750	286,050	1,120,741,250
40,000 UNDER 50,000	3,000	27,204,600	2,650	52,281,250	396,050	369,453,100	368,450	1,601,442,100
50,000 UNDER 60,000	1,700	11,404,150	1,750	13,777,550	162,400	202,607,100	146,300	753,380,500
60,000 UNDER 70,000	1,200	24,000,250	1,100	19,345,750	80,400	114,128,100	69,450	406,433,800
70,000 UNDER 80,000	650	16,283,670	860	19,534,990	41,500	76,891,870	36,020	237,811,810
80,000 UNDER 90,000	380	9,351,800	530	13,717,100	28,840	62,364,270	23,710	166,491,560
90,000 UNDER 100,000	240	22,841,330	350	27,780,730	20,930	50,997,510	16,990	133,255,620
100,000 UNDER 200,000	1,290	55,805,180	1,610	76,028,690	60,550	221,649,360	46,570	416,914,260
200,000 UNDER 500,000	720	103,063,503	863	138,480,485	13,866	138,893,727	9,411	112,431,871
500,000 UNDER 1,000,000	175	46,093,532	198	62,979,382	1,871	55,469,740	1,099	18,854,483
1,000,000 AND OVER	114	68,962,718	126	105,548,113	835	94,474,504	462	10,498,240
TOTAL TAXABLE RETURNS	24,474	\$449,048,540	36,526	\$639,524,377	3,330,366	\$2,930,313,931	2,782,344	\$10,311,447,129
GRAND TOTAL	30,195	\$457,277,435	66,109	\$680,184,129	3,633,662	\$3,083,311,865	3,068,765	\$11,480,770,059

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	OTHER INTEREST		TOTAL INTEREST		CASUALTY LOSS		ALL OTHER DEDUCTIONS	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	16,446	\$55,466,033	19,167	\$143,321,504	1,828	\$4,698,973	13,873	\$8,410,659
\$1 UNDER \$1,000	3,000	3,451,750	3,500	7,329,750	750	1,639,000	3,250	985,500
1,000 UNDER 2,000	2,000	2,913,250	3,500	10,798,250	—	—	3,250	1,171,500
2,000 UNDER 3,000	6,000	5,341,750	8,000	23,325,250	1,000	4,975,750	6,000	1,260,750
3,000 UNDER 4,000	7,500	8,245,000	9,250	26,994,250	750	174,500	6,500	2,307,750
4,000 UNDER 5,000	13,700	9,028,600	17,200	38,644,400	1,250	2,143,250	13,500	4,390,250
5,000 UNDER 6,000	14,600	13,222,400	18,950	48,376,850	1,500	2,513,500	15,350	5,686,150
6,000 UNDER 7,000	15,600	14,614,800	17,350	54,091,350	2,250	2,100,000	14,950	10,260,200
7,000 UNDER 8,000	18,000	19,288,000	22,500	73,832,000	1,500	833,750	18,000	4,400,750
8,000 UNDER 9,000	23,800	26,322,650	26,300	99,125,650	1,750	3,239,000	22,200	11,703,550
9,000 UNDER 10,000	27,450	27,411,000	30,650	110,546,650	3,750	3,853,500	24,400	8,111,000
10,000 AND OVER	148,537	341,189,997	160,998	1,059,432,255	23,662	223,892,477	141,645	74,270,272
TOTAL NONTAXABLE RETURNS	296,633	\$526,495,230	337,365	\$1,695,818,160	39,990	\$250,063,700	282,918	\$132,958,331
TAXABLE RETURNS								
LESS THAN \$3,000	2,345	\$19,706,100	2,700	\$30,649,280	130	\$195,954	2,556	\$4,269,568
3,000 UNDER 4,000	1,600	821,500	1,950	2,411,300	—	—	1,350	130,000
4,000 UNDER 5,000	1,200	1,098,300	1,700	2,774,250	—	—	1,100	236,800
5,000 UNDER 6,000	6,600	4,054,600	8,050	11,590,800	200	58,000	7,450	1,617,850
6,000 UNDER 7,000	7,500	5,239,950	9,000	11,203,600	850	538,250	10,600	2,518,100
7,000 UNDER 8,000	12,150	5,333,250	15,150	19,823,800	1,950	901,250	18,500	5,389,900
8,000 UNDER 9,000	13,300	7,784,000	16,000	22,870,150	1,100	685,250	17,400	4,764,750
9,000 UNDER 10,000	15,250	7,988,850	19,600	27,334,000	2,300	1,238,950	19,950	6,569,800
10,000 UNDER 11,000	26,300	19,462,600	31,200	59,697,900	3,750	3,298,000	30,650	8,263,250
11,000 UNDER 12,000	38,400	27,861,300	43,450	75,236,550	5,300	6,053,900	43,500	16,084,950
12,000 UNDER 13,000	50,650	34,147,450	57,700	117,251,700	6,550	4,107,950	53,500	15,881,400
13,000 UNDER 14,000	56,900	44,105,300	64,800	130,617,200	6,850	4,284,250	57,950	19,021,800
14,000 UNDER 15,000	64,250	54,797,700	71,800	169,038,900	9,150	9,352,000	67,850	30,206,950
15,000 UNDER 16,000	66,335	53,871,405	72,635	178,914,060	9,250	11,475,600	69,485	22,954,510
16,000 UNDER 17,000	79,700	74,333,250	92,150	246,070,900	14,150	8,012,800	85,050	38,944,400
17,000 UNDER 18,000	74,300	70,408,150	82,700	247,117,550	9,950	7,972,000	84,200	41,696,100
18,000 UNDER 19,000	85,050	77,568,700	92,850	255,868,650	11,200	9,306,850	92,250	48,183,100
19,000 UNDER 20,000	88,850	81,267,550	97,950	299,735,200	9,750	7,068,450	94,300	36,955,800
20,000 UNDER 21,000	97,600	102,180,200	107,600	341,658,650	11,150	17,365,200	98,400	43,377,550
21,000 UNDER 22,000	97,900	110,796,950	106,000	348,494,050	11,800	6,949,850	105,500	52,568,400
22,000 UNDER 23,000	105,800	117,161,600	111,250	371,451,900	15,900	12,718,950	108,300	50,591,500
23,000 UNDER 24,000	96,200	116,283,350	103,650	377,380,850	11,850	6,214,200	99,750	50,034,750
24,000 UNDER 25,000	103,550	122,604,400	111,200	416,061,400	12,450	13,912,650	108,150	57,498,600
25,000 UNDER 26,000	98,550	122,031,150	106,350	404,667,350	13,100	11,619,850	104,950	54,198,900
26,000 UNDER 27,000	96,400	103,591,550	103,100	404,129,650	10,900	4,884,250	101,800	57,863,750
27,000 UNDER 28,000	103,200	120,780,550	112,450	456,359,550	12,000	10,345,200	109,850	56,422,050
28,000 UNDER 29,000	84,100	110,261,950	91,800	391,194,800	11,900	10,347,400	89,800	51,355,950
29,000 UNDER 30,000	89,950	109,835,450	96,050	377,011,000	11,300	15,866,550	94,650	51,978,450
30,000 UNDER 35,000	391,350	565,360,050	418,350	1,819,247,800	53,250	53,153,900	405,250	234,405,900
35,000 UNDER 40,000	305,250	449,824,550	323,900	1,570,565,800	41,200	49,208,300	318,200	195,637,750
40,000 UNDER 50,000	375,750	696,593,050	401,650	2,298,035,150	54,450	67,498,150	399,550	288,315,950
50,000 UNDER 60,000	150,200	359,932,300	162,550	1,113,312,800	28,000	37,939,850	168,050	150,390,050
60,000 UNDER 70,000	72,600	257,931,950	78,150	664,365,750	12,900	27,464,450	84,950	102,065,900
70,000 UNDER 80,000	36,420	149,253,250	40,580	387,065,060	6,160	12,249,880	46,670	56,546,490
80,000 UNDER 90,000	25,470	115,134,820	27,740	281,626,380	4,290	11,513,200	32,020	40,611,870
90,000 UNDER 100,000	18,400	104,240,980	20,150	237,496,600	2,820	6,905,410	23,470	34,090,850
100,000 UNDER 200,000	52,170	416,463,270	57,250	833,377,530	8,320	39,757,620	70,170	136,501,440
200,000 UNDER 500,000	11,832	220,770,992	12,850	333,202,863	1,996	15,704,942	17,420	75,457,038
500,000 UNDER 1,000,000	1,597	65,634,212	1,688	84,488,695	278	3,876,071	2,524	27,288,941
1,000,000 AND OVER	717	67,082,883	751	77,581,123	146	1,150,446	1,207	32,385,655
TOTAL TAXABLE RETURNS	3,105,686	\$5,193,599,412	3,376,444	\$15,505,046,541	428,590	\$511,595,773	3,348,272	\$2,203,276,762
GRAND TOTAL	3,402,319	\$5,720,094,642	3,713,809	\$17,200,864,701	468,580	\$761,659,473	3,631,190	\$2,336,235,093

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)[†]
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1980 Income Year

4-76133

ADJUSTED GROSS INCOME CLASS	PERSONAL CREDITS [†]		DEPENDENT CREDITS		TAX SAVINGS FROM INCOME AVERAGING		ELDERLY CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	632,941	\$26,804,000	102,566	\$1,025,660	—	—	—	—
\$1 UNDER	193,060	7,150,480	35,265	352,650	—	—	—	—
1,000 UNDER	314,860	11,762,944	62,110	621,100	—	—	—	—
2,000 UNDER	329,710	12,816,624	82,285	822,850	—	—	—	—
3,000 UNDER	368,190	14,195,648	101,120	1,011,200	—	—	—	—
4,000 UNDER	369,345	15,085,760	123,180	1,231,800	—	—	1,750	\$15,500
5,000 UNDER	6,000	9,183,280	159,175	1,591,750	—	—	3,750	98,750
6,000 UNDER	7,000	8,659,040	142,140	1,421,400	—	—	3,850	179,200
7,000 UNDER	169,620	9,892,320	167,910	1,679,100	—	—	4,850	388,800
8,000 UNDER	147,215	9,115,920	172,580	1,725,800	—	—	3,500	233,500
9,000 UNDER	149,475	9,369,600	150,410	1,504,100	700	\$10,950	5,500	560,500
10,000 AND OVER	217,359	13,349,207	335,307	3,353,070	3,552	686,848	15,100	2,548,300
TOTAL NONTAXABLE RETURNS	3,186,705	\$147,384,823	1,634,048	\$16,340,480	4,252	\$697,798	38,300	\$4,024,550
TAXABLE RETURNS								
LESS THAN \$3,000	44,466	\$387,424	23,493	\$234,930	—	—	—	—
3,000 UNDER	18,250	236,896	6,000	60,000	—	—	—	—
4,000 UNDER	18,700	357,920	6,150	61,500	—	—	—	—
5,000 UNDER	6,000	6,903,872	18,140	181,400	350	\$8,000	200	\$2,700
6,000 UNDER	7,000	7,260,576	19,965	199,650	700	18,250	550	17,600
7,000 UNDER	8,000	6,597,376	23,750	237,500	800	27,250	1,000	39,950
8,000 UNDER	9,000	5,898,624	19,485	194,850	750	33,750	950	49,450
9,000 UNDER	10,000	6,009,472	33,545	335,450	2,300	133,900	300	4,800
10,000 UNDER	11,000	11,708,464	91,030	910,300	3,450	161,650	1,650	172,150
11,000 UNDER	12,000	13,656,864	148,060	1,480,600	3,100	207,250	1,500	108,900
12,000 UNDER	13,000	14,800,048	204,450	2,044,500	4,950	309,800	850	27,650
13,000 UNDER	14,000	13,093,840	161,510	1,615,100	6,150	506,850	200	8,400
14,000 UNDER	15,000	12,149,344	152,755	1,527,550	6,750	658,850	200	75,000
15,000 UNDER	16,000	11,279,920	154,785	1,547,850	8,500	695,950	850	134,750
16,000 UNDER	17,000	12,062,848	161,335	1,613,350	7,950	934,850	1,600	220,300
17,000 UNDER	18,000	11,221,104	170,980	1,709,800	10,100	882,750	1,450	329,200
18,000 UNDER	19,000	11,347,904	184,290	1,842,900	9,650	1,059,150	950	243,500
19,000 UNDER	20,000	10,966,304	164,635	1,646,350	12,800	1,507,200	400	114,600
20,000 UNDER	21,000	11,092,048	200,620	2,006,200	12,550	1,549,400	200	49,100
21,000 UNDER	22,000	10,338,416	186,155	1,861,550	12,700	1,614,250	200	9,100
22,000 UNDER	23,000	9,898,528	176,440	1,764,400	12,000	1,637,950	850	281,750
23,000 UNDER	24,000	9,417,808	180,855	1,808,550	15,700	1,922,450	650	145,200
24,000 UNDER	25,000	10,101,856	193,010	1,930,100	11,200	1,404,300	200	78,700
25,000 UNDER	26,000	8,767,392	159,475	1,594,750	12,300	1,422,650	550	243,850
26,000 UNDER	27,000	8,341,120	164,430	1,644,300	15,350	2,061,900	700	197,350
27,000 UNDER	28,000	9,146,320	174,585	1,745,850	15,300	1,792,200	600	241,000
28,000 UNDER	29,000	7,362,288	151,315	1,513,150	12,100	1,068,200	550	169,700
29,000 UNDER	30,000	7,630,592	155,450	1,554,500	15,850	2,151,350	—	—
30,000 UNDER	35,000	31,270,640	623,735	6,237,350	67,250	8,638,350	1,700	674,600
35,000 UNDER	40,000	23,440,112	464,150	4,641,500	63,950	8,946,700	1,700	808,750
40,000 UNDER	50,000	27,394,608	549,750	5,497,500	98,850	17,380,900	1,300	444,200
50,000 UNDER	60,000	11,043,104	211,950	2,119,500	42,700	10,924,750	200	45,100
60,000 UNDER	70,000	5,438,432	107,950	1,079,500	17,950	7,542,700	100	25,600
70,000 UNDER	80,000	2,873,881	55,200	552,000	8,400	5,544,240	40	13,090
80,000 UNDER	90,000	1,924,558	38,740	387,400	4,650	3,145,730	—	—
90,000 UNDER	100,000	1,384,419	28,260	282,600	2,940	2,262,120	10	5,620
100,000 UNDER	200,000	3,964,157	80,510	805,100	5,730	6,230,090	70	21,540
200,000 UNDER	500,000	885,890	16,487	164,870	737	1,238,081	*	2,356
500,000 UNDER 1,000,000	1,961	115,923	1,999	19,990	60	112,472	—	—
1,000,000 AND OVER	861	49,963	883	8,830	27	83,022	*	346
TOTAL TAXABLE RETURNS	7,148,969	\$357,826,855	5,666,307	\$56,663,070	526,594	\$95,879,255	22,277	\$5,005,902
GRAND TOTAL	10,335,674	\$505,211,678	7,300,355	\$73,003,550	530,846	\$96,577,053	60,577	\$9,030,452

FOOTNOTES FOLLOW THIS SECTION.

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

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ADJUSTED GROSS INCOME CLASS	INCOME TAX WITHHELD		ESTIMATE PAID		EXCESS SDI		RENTER'S CREDIT	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS								
NO ADJ. GROSS INCOME	26,114	\$12,499,759	4,792	\$6,026,285	1,655	\$118,643	556,012	\$45,546,412
\$1 UNDER	106,385	1,374,735	1,750	546,500	1,750	9,750	81,235	6,573,380
1,000 UNDER	232,405	5,671,705	1,000	282,000	3,500	41,500	122,240	10,537,200
2,000 UNDER	242,550	10,443,805	4,250	2,320,000	3,600	57,600	132,875	11,417,275
3,000 UNDER	279,105	13,838,295	1,750	245,000	2,250	68,250	154,155	12,742,675
4,000 UNDER	281,295	19,371,815	2,950	990,500	3,000	104,250	169,245	15,013,045
5,000 UNDER	6,000	108,015	2,750	669,250	2,750	95,500	87,380	10,955,085
6,000 UNDER	7,000	92,985	2,000	282,750	2,250	85,750	83,090	11,078,130
7,000 UNDER	8,000	102,155	3,250	1,419,500	1,500	72,000	89,160	11,654,170
8,000 UNDER	9,000	96,580	1,500	346,000	2,850	144,450	78,805	10,583,035
9,000 UNDER	10,000	106,960	3,750	1,833,250	2,250	108,750	79,495	10,750,315
10,000 AND OVER	149,915	57,337,979	17,804	8,078,543	11,261	347,800	40,511	5,206,737
TOTAL NONTAXABLE RETURNS	1,824,464	\$177,318,828	47,546	\$23,039,578	38,616	\$1,254,243	1,674,203	\$162,057,459
TAXABLE RETURNS								
LESS THAN \$3,000	31,266	\$2,792,615	2,005	\$4,130,290	758	\$10,540	4,515	\$180,585
3,000 UNDER	15,850	1,918,650	100	5,600	—	—	3,350	106,000
4,000 UNDER	15,600	2,672,300	250	134,000	250	6,250	4,850	267,050
5,000 UNDER	6,000	177,090	3,500	519,500	1,600	74,400	88,515	5,328,590
6,000 UNDER	7,000	186,145	4,300	552,100	2,100	94,650	101,885	6,167,400
7,000 UNDER	8,000	170,645	7,500	1,280,850	2,250	114,750	98,525	5,929,190
8,000 UNDER	9,000	158,165	5,250	839,700	1,950	82,850	94,165	5,651,370
9,000 UNDER	10,000	157,630	10,250	1,798,850	1,600	76,900	95,355	5,732,160
10,000 UNDER	11,000	233,125	13,850	3,018,500	3,800	185,900	154,560	13,295,410
11,000 UNDER	12,000	251,130	15,300	3,182,250	14,150	391,400	180,675	16,622,300
12,000 UNDER	13,000	270,415	20,350	5,332,700	16,100	332,850	186,965	17,431,900
13,000 UNDER	14,000	235,330	18,950	4,959,650	18,500	579,650	161,665	14,942,685
14,000 UNDER	15,000	217,815	20,500	7,511,900	23,100	673,750	139,230	13,000,935
15,000 UNDER	16,000	204,065	19,750	6,551,900	19,085	734,160	117,980	10,791,965
16,000 UNDER	17,000	207,595	21,600	11,916,900	17,100	627,700	117,165	11,798,595
17,000 UNDER	18,000	197,365	20,950	7,091,150	20,300	810,600	114,350	11,411,950
18,000 UNDER	19,000	196,795	22,150	8,468,400	21,150	945,100	115,065	11,246,190
19,000 UNDER	20,000	185,755	20,750	9,435,350	16,350	783,850	89,545	8,988,235
20,000 UNDER	21,000	187,980	17,550	10,014,150	19,550	911,500	94,175	9,629,065
21,000 UNDER	22,000	176,045	22,050	12,406,650	19,600	910,250	82,255	8,212,820
22,000 UNDER	23,000	167,250	20,700	11,384,200	17,400	909,350	71,880	7,023,860
23,000 UNDER	24,000	153,005	17,250	10,473,250	13,400	695,350	58,870	6,113,405
24,000 UNDER	25,000	162,585	19,550	11,813,200	16,750	788,150	55,480	6,287,525
25,000 UNDER	26,000	138,260	18,100	12,485,250	17,350	1,008,950	42,975	4,692,730
26,000 UNDER	27,000	132,890	18,650	10,603,800	15,300	880,500	37,870	4,211,140
27,000 UNDER	28,000	146,020	16,050	11,393,850	17,050	792,500	42,885	4,850,455
28,000 UNDER	29,000	114,295	13,450	12,286,500	11,450	640,900	32,795	3,718,920
29,000 UNDER	30,000	116,970	16,900	13,594,700	13,600	871,300	31,170	3,472,245
30,000 UNDER	35,000	475,010	63,100	59,030,600	53,300	3,177,100	99,675	11,599,675
35,000 UNDER	40,000	350,555	57,300	63,839,150	37,450	2,097,400	60,605	7,029,440
40,000 UNDER	50,000	394,250	85,350	127,620,850	41,450	2,699,450	43,200	5,254,950
50,000 UNDER	60,000	152,950	51,900	107,475,800	17,900	1,325,050	15,350	1,858,050
60,000 UNDER	70,000	69,300	32,850	77,328,000	6,950	555,050	6,100	686,200
70,000 UNDER	80,000	34,030	21,550	73,372,630	3,400	340,880	3,400	402,710
80,000 UNDER	90,000	23,190	15,900	63,416,250	2,810	310,680	1,770	195,470
90,000 UNDER	100,000	15,990	12,250	57,072,880	1,940	198,880	1,240	129,240
100,000 UNDER	200,000	45,640	39,610	294,749,530	6,300	743,760	3,210	338,370
200,000 UNDER	500,000	9,983	10,742	206,368,482	2,326	302,708	561	59,007
500,000 UNDER 1,000,000	1,317	34,398,593	1,658	87,224,691	418	67,744	77	8,101
1,000,000 AND OVER	592	28,802,086	789	169,494,730	226	37,009	21	2,261
TOTAL TAXABLE RETURNS	6,179,888	\$5,411,079,327	800,554	\$1,580,177,533	516,063	\$26,789,761	2,653,924	\$244,668,189
GRAND TOTAL	8,004,352	\$5,588,398,155	848,100	\$1,693,217,111	554,679	\$28,044,004	4,328,127	\$406,725,648

FOOTNOTES FOLLOW THIS SECTION

Table 4A (continued)†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	TAX DUE AT TIME OF FILING		OVERPAID		REFUND		CREDIT NEXT YEAR'S TAXES	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NONTAXABLE RETURNS NO. ADJ. GROSS INCOME	—	—	581,181	\$66,473,814	579,603	\$64,925,934	1,595	\$1,547,880
\$1 UNDER \$1,000	—	—	156,395	8,860,830	156,145	8,673,580	250	187,250
1,000 UNDER 2,000	—	—	279,205	16,646,905	278,705	16,616,905	500	30,000
2,000 UNDER 3,000	—	—	289,570	24,250,130	288,570	22,200,130	1,250	2,050,000
3,000 UNDER 4,000	—	—	322,245	27,054,640	321,745	26,987,140	1,000	67,500
4,000 UNDER 5,000	—	—	325,585	35,450,960	325,335	35,298,960	500	152,000
5,000 UNDER 6,000	—	—	133,365	21,107,985	131,865	20,794,235	2,250	313,750
6,000 UNDER 7,000	—	—	118,790	21,318,965	118,790	21,318,965	—	—
7,000 UNDER 8,000	—	—	127,145	23,484,500	126,645	23,337,500	1,000	147,000
8,000 UNDER 9,000	—	—	118,210	23,460,965	117,710	23,315,965	750	145,000
9,000 UNDER 10,000	—	—	124,535	28,962,520	123,535	28,551,520	1,750	411,000
10,000 AND OVER	—	—	174,762	77,825,539	170,511	75,486,147	7,261	2,339,392
TOTAL NONTAXABLE RETURNS	—	—	2,750,988	\$374,897,753	2,739,159	\$367,506,981	18,106	\$7,390,772
TAXABLE RETURNS LESS THAN \$3,000	10,967	\$3,342,800	33,498	\$4,689,570	32,962	\$4,164,757	789	\$524,813
3,000 UNDER 4,000	2,250	73,150	16,000	1,713,500	16,000	1,713,500	—	—
4,000 UNDER 5,000	2,450	72,100	16,250	2,664,750	16,000	2,646,750	250	18,000
5,000 UNDER 6,000	29,735	787,555	190,625	17,961,715	190,125	17,891,715	1,500	70,000
6,000 UNDER 7,000	39,935	1,419,935	189,545	20,194,700	188,695	20,175,650	850	19,050
7,000 UNDER 8,000	38,735	1,790,340	170,410	21,577,930	167,910	21,402,930	3,500	175,000
8,000 UNDER 9,000	31,600	2,153,800	153,815	21,266,735	153,565	21,213,485	1,000	53,250
9,000 UNDER 10,000	35,470	3,209,355	152,810	21,845,030	150,460	21,585,530	2,850	259,500
10,000 UNDER 11,000	48,870	3,792,750	231,520	42,617,035	228,270	42,237,035	4,500	380,000
11,000 UNDER 12,000	47,720	4,158,005	251,165	48,808,140	247,665	48,432,640	4,000	375,500
12,000 UNDER 13,000	52,270	4,685,860	255,580	58,421,465	261,080	57,610,215	6,000	811,250
13,000 UNDER 14,000	43,070	4,480,795	234,895	54,538,230	228,395	53,594,230	8,000	944,000
14,000 UNDER 15,000	39,950	4,382,400	214,015	51,977,320	209,265	50,899,820	6,250	1,077,500
15,000 UNDER 16,000	42,785	5,640,095	192,815	48,992,560	188,815	47,568,310	5,750	1,424,250
16,000 UNDER 17,000	40,485	5,700,595	199,310	58,908,145	194,310	57,005,395	7,000	1,902,750
17,000 UNDER 18,000	40,450	5,782,350	184,665	52,205,905	181,165	51,617,655	4,500	588,250
18,000 UNDER 19,000	41,950	7,746,350	181,295	59,020,300	175,795	58,131,550	7,500	888,750
19,000 UNDER 20,000	40,235	6,823,780	171,220	56,341,950	166,120	55,232,600	7,350	1,109,350
20,000 UNDER 21,000	36,250	6,245,100	172,795	57,485,420	168,295	56,057,170	5,500	1,428,250
21,000 UNDER 22,000	37,800	7,348,200	157,545	56,172,850	153,945	55,192,000	6,100	980,850
22,000 UNDER 23,000	35,985	7,903,275	148,815	56,384,480	144,815	55,593,730	6,250	790,750
23,000 UNDER 24,000	39,000	7,750,550	131,705	48,024,835	128,205	46,702,835	3,750	1,322,000
24,000 UNDER 25,000	37,900	8,835,450	139,735	53,550,395	134,385	52,121,745	7,600	1,428,650
25,000 UNDER 26,000	35,750	7,824,950	118,310	46,677,165	113,460	44,405,415	6,350	2,271,750
26,000 UNDER 27,000	37,050	8,432,000	110,190	46,857,320	107,590	45,995,820	3,600	1,861,500
27,000 UNDER 28,000	36,000	8,232,650	121,120	49,809,550	117,620	48,435,800	4,750	1,373,750
28,000 UNDER 29,000	31,400	8,954,350	95,245	40,809,605	91,745	39,507,855	4,750	1,301,750
29,000 UNDER 30,000	34,600	9,403,650	95,020	43,202,660	91,170	41,600,760	5,350	1,601,900
30,000 UNDER 35,000	163,800	50,610,850	357,510	166,163,260	346,760	158,515,760	16,750	7,647,500
35,000 UNDER 40,000	137,650	50,105,000	247,455	121,565,480	237,955	116,237,980	14,250	5,327,500
40,000 UNDER 50,000	182,250	95,795,500	262,500	163,159,150	245,250	152,194,650	23,750	10,954,500
50,000 UNDER 60,000	87,450	70,208,850	93,450	82,527,550	82,850	69,403,500	13,950	13,124,050
60,000 UNDER 70,000	47,000	57,171,950	42,100	44,277,000	36,600	38,615,500	7,250	5,661,500
70,000 UNDER 80,000	27,750	42,702,810	19,230	30,665,420	15,660	24,955,170	5,290	5,710,250
80,000 UNDER 90,000	18,440	36,553,160	13,240	22,283,430	10,070	16,973,020	4,140	5,310,410
90,000 UNDER 100,000	13,280	31,094,290	9,530	17,048,190	7,080	12,694,570	3,150	4,353,620
100,000 UNDER 200,000	38,410	136,050,820	26,900	66,209,200	18,390	44,096,690	10,960	22,112,510
200,000 UNDER 500,000	8,825	79,252,343	5,887	31,696,972	3,351	17,731,310	3,176	14,165,662
500,000 UNDER 1,000,000	1,042	25,008,555	909	10,911,507	436	5,897,465	570	5,014,042
1,000,000 AND OVER	427	32,662,559	433	11,636,298	180	4,672,895	306	6,963,403
TOTAL TAXABLE RETURNS	1,716,986	\$854,188,877	5,419,057	\$1,911,062,717	5,252,409	\$1,780,725,407	229,131	\$130,337,310
GRAND TOTAL	1,716,986	\$854,188,877	8,170,045	\$2,285,960,470	7,991,568	\$2,148,232,388	247,237	\$137,728,082

FOOTNOTES FOLLOW THIS SECTION

Table 4B†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns — 1980 Income Year

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ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS\$	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS\$	TAX AFTER CREDITS†
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	421,263	-\$261,156,205	\$566,905,505	—	—	\$14,100,026	—
\$1 UNDER \$1,000	152,680	83,542,100	194,935,700	\$1,136,500	11,450	5,186,738	—
1,000 UNDER 2,000	246,330	370,424,845	319,457,500	64,078,085	639,295	7,843,982	—
2,000 UNDER 3,000	249,840	622,426,735	342,295,850	295,611,885	2,954,890	8,015,660	—
3,000 UNDER 4,000	280,965	987,522,785	374,632,100	617,551,435	6,184,360	9,082,330	—
4,000 UNDER 5,000	256,210	1,152,767,540	362,297,900	800,313,140	9,496,930	9,875,620	—
5,000 UNDER 6,000	32,880	173,848,520	89,813,350	97,816,420	1,250,490	1,889,290	—
6,000 UNDER 7,000	12,400	79,750,400	51,427,900	32,941,850	463,450	622,750	—
7,000 UNDER 8,000	10,850	81,654,500	50,222,750	37,205,750	620,500	735,400	—
8,000 UNDER 9,000	7,750	65,891,500	53,991,000	20,635,500	362,500	490,570	—
9,000 UNDER 10,000	6,000	56,549,250	26,962,000	33,070,250	703,500	743,750	—
10,000 AND OVER	15,780	244,651,500	206,199,590	63,283,000	2,062,130	2,972,710	—
TOTAL NONTAXABLE RETURNS	1,692,948	\$3,657,873,470	\$2,639,141,145	\$2,063,643,815	\$24,749,495	\$61,558,826	—
TAXABLE RETURNS							
LESS THAN \$3,000	26,331	\$22,260,522	\$16,407,390	\$35,424,050	\$354,200	\$211,174	\$1,004,252
3,000 UNDER 4,000	10,900	38,662,200	6,477,000	32,245,200	366,550	152,312	247,200
4,000 UNDER 5,000	12,750	58,004,050	13,059,450	44,977,100	580,850	266,240	369,200
5,000 UNDER 6,000	208,370	1,150,272,215	273,532,800	878,280,515	12,182,460	6,708,553	5,583,075
6,000 UNDER 7,000	217,705	1,415,115,425	292,347,900	1,125,085,375	18,156,920	7,030,660	11,149,110
7,000 UNDER 8,000	197,660	1,481,865,280	281,154,150	1,201,092,630	21,887,055	6,478,386	15,421,135
8,000 UNDER 9,000	172,175	1,463,665,000	250,774,350	1,213,090,650	24,998,790	5,683,348	19,336,190
9,000 UNDER 10,000	175,505	1,663,498,570	262,189,150	1,401,310,420	32,007,520	5,947,796	26,083,210
10,000 UNDER 11,000	183,115	1,921,017,765	293,773,850	1,631,888,915	41,119,540	6,291,542	34,918,210
11,000 UNDER 12,000	164,150	1,886,634,615	264,777,950	1,621,856,665	44,623,225	5,761,388	38,885,575
12,000 UNDER 13,000	164,150	2,048,042,575	278,145,700	1,770,499,125	52,853,520	5,681,398	47,211,920
13,000 UNDER 14,000	141,980	1,912,514,645	253,135,250	1,659,379,395	53,150,720	5,086,802	48,071,110
14,000 UNDER 15,000	123,285	1,788,941,650	244,737,850	1,549,649,600	53,456,950	4,630,860	49,097,130
15,000 UNDER 16,000	110,415	1,708,373,215	230,135,400	1,478,966,815	54,096,310	4,107,316	50,028,980
16,000 UNDER 17,000	97,275	1,605,238,245	221,434,550	1,383,803,695	53,445,620	3,890,984	49,648,720
17,000 UNDER 18,000	97,030	1,606,290,595	233,300,000	1,462,990,595	59,916,590	4,035,956	55,956,130
18,000 UNDER 19,000	86,735	1,605,500,745	210,006,960	1,395,493,845	60,696,060	3,852,482	56,951,240
19,000 UNDER 20,000	76,265	1,484,662,875	192,956,600	1,291,706,275	59,095,570	3,707,040	55,397,690
20,000 UNDER 21,000	69,900	1,431,144,720	186,205,900	1,244,938,820	59,470,750	3,418,090	56,090,700
21,000 UNDER 22,000	65,030	1,400,105,450	197,291,600	1,203,383,050	59,668,850	3,358,806	56,730,140
22,000 UNDER 23,000	57,250	1,287,664,090	178,258,200	1,109,405,890	57,578,285	3,195,078	54,449,285
23,000 UNDER 24,000	45,605	1,070,895,155	151,430,300	921,796,555	49,708,665	2,971,174	46,909,105
24,000 UNDER 25,000	38,240	935,631,865	154,332,850	783,661,015	43,177,935	1,949,160	41,657,405
25,000 UNDER 26,000	32,685	833,522,415	148,738,900	685,996,515	38,803,060	2,215,354	36,709,890
26,000 UNDER 27,000	32,285	855,011,855	159,386,150	696,124,955	40,310,935	2,370,180	38,141,265
27,000 UNDER 28,000	28,700	787,751,400	124,205,000	563,546,400	40,423,350	2,085,640	38,487,600
28,000 UNDER 29,000	22,335	636,264,615	97,389,750	540,333,265	33,987,725	1,195,590	33,542,005
29,000 UNDER 30,000	19,485	574,579,865	89,819,200	484,760,665	31,172,445	1,898,770	29,361,425
30,000 UNDER 35,000	64,385	2,072,555,260	315,011,800	1,757,543,460	119,512,195	5,353,880	114,828,675
35,000 UNDER 40,000	37,485	1,395,804,080	211,387,050	1,184,417,030	87,191,310	3,078,900	84,934,640
40,000 UNDER 50,000	31,850	1,401,077,450	259,520,450	1,141,557,000	89,427,250	4,444,812	86,809,000
50,000 UNDER 60,000	16,800	914,742,150	183,008,150	731,734,000	61,231,850	1,621,462	60,644,250
60,000 UNDER 70,000	7,550	485,043,350	84,276,400	400,766,950	35,373,050	1,824,698	34,761,300
70,000 UNDER 80,000	4,000	300,267,660	60,140,070	241,119,690	21,937,810	735,697	21,926,480
80,000 UNDER 90,000	3,080	260,403,650	38,440,460	221,963,190	20,861,540	532,760	21,623,250
90,000 UNDER 100,000	2,240	212,503,770	39,010,100	175,176,870	16,712,660	409,172	17,331,150
100,000 UNDER 200,000	6,460	867,968,720	140,237,640	728,292,440	72,708,930	1,363,004	77,218,440
200,000 UNDER 500,000	1,661	477,281,174	71,146,787	406,431,130	42,799,738	609,770	47,282,702
500,000 UNDER 1,000,000	260	177,288,454	29,778,193	148,037,103	15,986,351	343,314	18,028,984
1,000,000 AND OVER	148	339,685,977	38,260,779	301,425,198	32,985,981	885,447	38,173,229
TOTAL TAXABLE RETURNS	2,853,230	\$43,668,953,312	\$6,775,660,969	\$36,950,352,056	\$1,714,019,115	\$125,384,965	\$1,621,000,997
GRAND TOTAL	4,546,178	\$47,326,826,782	\$9,414,802,114	\$39,013,995,871	\$1,738,768,610	\$186,943,791	\$1,621,000,997

FOOTNOTES FOLLOW THIS SECTION

Table 4C†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS ^a	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ^b	TAX AFTER CREDITS ^c
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	6,994	-\$27,551,926	\$9,375,989	—	—	\$255,098	—
\$1 UNDER \$1,000	3,570	1,699,495	4,605,300	—	—	121,740	—
1,000 UNDER 2,000	6,675	9,491,515	8,481,750	\$1,484,535	15,175	235,230	—
2,000 UNDER 3,000	4,355	11,674,950	6,113,700	5,693,000	56,790	139,360	—
3,000 UNDER 4,000	7,775	27,636,295	11,821,500	16,340,295	163,100	280,530	—
4,000 UNDER 5,000	7,775	35,100,800	9,938,000	25,162,800	300,840	324,550	—
5,000 UNDER 6,000	1,920	10,038,630	3,376,050	6,662,580	82,680	91,500	—
6,000 UNDER 7,000	250	1,604,750	322,500	1,282,250	20,250	20,500	—
7,000 UNDER 8,000	500	3,602,250	2,465,250	1,137,000	11,250	18,500	—
8,000 UNDER 9,000	500	4,114,750	1,965,500	2,149,250	38,000	46,500	—
9,000 UNDER 10,000	—	—	—	—	—	—	—
10,000 AND OVER	250	2,513,250	998,000	1,515,250	27,750	27,750	—
TOTAL NONTAXABLE RETURNS	40,564	\$79,924,759	\$59,463,539	\$61,426,960	\$715,835	\$1,561,258	—
TAXABLE RETURNS							
LESS THAN \$3,000	1,812	-\$3,105,212	\$1,238,990	\$1,962,050	\$19,450	\$16,874	\$80,147
3,000 UNDER 4,000	1,250	4,384,000	628,000	3,756,000	42,500	23,100	25,000
4,000 UNDER 5,000	750	3,184,750	383,500	2,801,250	37,000	19,520	23,750
5,000 UNDER 6,000	6,590	35,746,730	8,548,450	27,198,330	374,310	239,410	135,780
6,000 UNDER 7,000	7,875	51,752,000	12,179,750	40,644,350	662,940	289,428	389,740
7,000 UNDER 8,000	6,135	45,627,650	7,031,350	38,596,300	720,335	233,022	487,315
8,000 UNDER 9,000	5,890	50,090,890	8,302,800	41,788,090	860,900	217,164	644,120
9,000 UNDER 10,000	6,475	61,235,120	11,417,950	49,817,170	1,107,890	242,288	865,640
10,000 UNDER 11,000	6,670	70,380,170	12,319,700	58,061,470	1,453,470	284,570	1,168,930
11,000 UNDER 12,000	5,135	59,073,090	11,137,050	47,936,040	1,265,510	196,700	1,068,940
12,000 UNDER 13,000	4,235	53,151,915	9,036,150	44,065,765	1,285,350	209,170	1,076,180
13,000 UNDER 14,000	2,985	40,575,070	7,348,450	33,226,620	1,032,080	107,620	924,460
14,000 UNDER 15,000	2,600	37,335,100	7,565,500	29,769,600	953,500	113,620	841,300
15,000 UNDER 16,000	3,100	48,114,450	7,437,000	40,677,450	1,448,150	146,940	1,301,250
16,000 UNDER 17,000	3,050	50,055,900	10,645,000	39,410,900	1,419,700	112,200	1,307,500
17,000 UNDER 18,000	1,600	27,885,750	7,152,000	20,733,750	756,450	61,200	695,250
18,000 UNDER 19,000	2,700	49,726,850	7,423,350	42,303,500	1,790,700	120,000	1,670,700
19,000 UNDER 20,000	2,700	52,750,700	11,010,250	41,740,450	1,777,750	119,900	1,657,850
20,000 UNDER 21,000	1,100	22,390,200	5,113,250	17,276,950	800,750	80,390	720,450
21,000 UNDER 22,000	2,050	44,073,200	7,429,500	36,643,700	1,767,000	82,600	1,684,400
22,000 UNDER 23,000	650	14,223,950	1,534,250	13,189,700	711,850	25,800	686,050
23,000 UNDER 24,000	600	14,210,600	2,232,050	11,978,550	637,100	25,200	611,900
24,000 UNDER 25,000	1,500	36,961,300	6,339,500	30,621,800	1,677,000	65,500	1,629,200
25,000 UNDER 26,000	950	24,119,500	5,911,550	18,207,950	945,900	80,400	865,500
26,000 UNDER 27,000	750	18,884,950	3,547,600	16,337,350	955,050	51,850	903,200
27,000 UNDER 28,000	400	10,937,900	1,234,600	9,703,300	605,400	48,100	557,300
28,000 UNDER 29,000	350	9,993,700	3,110,400	6,883,300	360,250	17,200	343,050
29,000 UNDER 30,000	200	5,919,600	1,741,800	4,177,800	241,700	6,400	235,300
30,000 UNDER 35,000	1,650	52,436,600	11,630,450	40,806,150	2,607,750	374,036	2,439,300
35,000 UNDER 40,000	1,100	41,430,150	8,831,550	32,598,600	2,317,650	74,450	2,243,200
40,000 UNDER 50,000	700	31,985,150	8,305,750	23,679,200	1,796,700	36,400	1,760,300
50,000 UNDER 60,000	950	49,419,900	7,320,550	42,099,350	3,534,450	33,400	3,659,350
60,000 UNDER 70,000	—	—	—	—	—	—	—
70,000 UNDER 80,000	180	13,449,500	2,397,450	11,052,050	1,009,850	6,560	1,034,060
80,000 UNDER 90,000	80	6,775,450	1,366,710	5,408,740	502,650	2,660	544,050
90,000 UNDER 100,000	90	8,449,960	785,590	7,464,370	717,230	13,030	713,180
100,000 UNDER 200,000	330	45,485,030	6,692,070	38,792,960	3,886,420	98,370	4,074,170
200,000 UNDER 500,000	100	29,206,032	7,602,403	22,214,543	2,335,606	29,262	2,870,008
500,000 UNDER 1,000,000	9	5,730,614	1,664,555	4,066,059	436,881	36,164	518,095
1,000,000 AND OVER	5	9,005,646	1,887,062	7,118,584	777,274	2,632	951,748
TOTAL TAXABLE RETURNS	85,296	\$1,234,553,905	\$237,733,080	\$1,004,810,091	\$45,632,446	\$3,943,130	\$43,407,703
GRAND TOTAL	125,860	\$1,314,478,664	\$297,196,619	\$1,066,237,051	\$46,348,281	\$5,504,388	\$43,407,703

FOOTNOTES FOLLOW THIS SECTION

Table 4D†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns — 1980 Income Year

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ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS ^a	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ^c	TAX AFTER CREDITS ^d
NONTAXABLE RETURNS NO ADJ. GROSS INCOME	147,667	-\$932,983,664	\$504,024,020	—	—	\$11,896,777	—
1,000 UNDER 1,000	21,970	8,637,530	59,354,850	\$95,000	\$2,000	1,561,320	—
2,000 UNDER 2,000	34,905	51,605,295	91,050,150	2,722,350	27,400	2,580,722	—
3,000 UNDER 3,000	44,680	114,654,375	127,050,400	8,112,810	79,900	3,364,314	—
4,000 UNDER 4,000	47,790	169,101,590	134,668,000	45,252,340	452,425	3,851,308	—
5,000 UNDER 5,000	59,490	269,097,600	165,354,450	110,450,650	1,104,755	4,519,920	—
6,000 UNDER 6,000	76,830	423,916,665	218,395,400	214,991,015	2,147,945	6,054,100	—
7,000 UNDER 7,000	73,185	477,875,675	216,132,300	267,457,125	2,673,735	5,590,870	—
8,000 UNDER 8,000	95,335	715,000,790	285,741,050	434,045,740	4,350,550	7,317,540	—
9,000 UNDER 9,000	85,825	731,176,750	283,109,000	458,440,800	5,029,205	6,928,545	—
10,000 UNDER 10,000	96,160	913,537,660	329,045,250	592,827,910	7,159,570	8,586,830	—
10,000 AND OVER	164,554	2,684,778,445	1,647,371,448	1,193,708,160	23,613,445	39,499,142	—
TOTAL NONTAXABLE RETURNS	948,391	\$5,626,398,711	\$4,061,296,318	\$3,328,206,900	\$46,640,930	\$101,751,408	—
TAXABLE RETURNS LESS THAN \$3,000	14,969	-\$44,504,383	\$37,771,094	\$17,385,400	\$173,550	\$412,231	\$4,714,466
3,000 UNDER 4,000	6,100	20,833,400	5,037,150	16,902,150	168,400	123,734	118,450
4,000 UNDER 5,000	5,000	22,759,850	3,677,300	19,082,550	190,900	131,300	91,400
5,000 UNDER 6,000	5,550	30,143,500	7,303,200	23,369,400	235,500	184,744	164,150
6,000 UNDER 7,000	4,250	27,524,850	5,707,050	22,764,600	242,050	155,728	138,400
7,000 UNDER 8,000	5,350	39,924,550	8,591,500	31,942,150	365,800	218,018	241,400
8,000 UNDER 9,000	7,600	65,210,150	13,271,000	52,218,350	657,400	306,162	399,700
9,000 UNDER 10,000	5,700	53,717,300	13,175,800	41,274,900	533,900	289,586	327,600
10,000 UNDER 11,000	59,670	630,743,645	164,352,750	467,419,745	6,216,560	4,303,017	2,019,855
11,000 UNDER 12,000	87,850	1,011,574,440	250,717,200	764,827,290	10,692,345	6,741,966	4,503,645
12,000 UNDER 13,000	104,145	1,301,631,225	306,235,400	995,395,825	15,005,895	8,234,620	6,815,065
13,000 UNDER 14,000	89,000	1,201,140,750	266,592,250	918,950,950	14,870,815	6,935,410	8,025,915
14,000 UNDER 15,000	86,290	1,252,664,775	290,639,200	962,025,575	16,495,555	6,669,794	9,912,495
15,000 UNDER 16,000	93,225	1,443,540,985	325,117,250	1,121,202,335	20,280,420	7,556,234	12,809,270
16,000 UNDER 17,000	106,960	1,767,973,065	404,580,400	1,372,915,165	26,271,950	8,536,184	18,553,460
17,000 UNDER 18,000	99,375	1,737,453,085	392,957,450	1,345,454,735	27,109,445	8,230,358	18,938,095
18,000 UNDER 19,000	108,365	2,004,109,905	442,042,550	1,564,377,955	33,158,845	8,898,472	24,347,385
19,000 UNDER 20,000	108,680	2,120,004,085	467,772,150	1,652,231,935	36,518,880	8,874,514	27,773,610
20,000 UNDER 21,000	118,825	2,438,110,245	539,928,750	1,898,763,595	44,025,925	9,842,562	34,250,075
21,000 UNDER 22,000	111,230	2,393,083,050	513,479,750	1,881,063,050	45,872,635	9,295,640	36,671,615
22,000 UNDER 23,000	111,100	2,499,257,740	546,915,050	1,953,310,890	49,096,750	9,342,600	39,833,800
23,000 UNDER 24,000	114,315	2,686,627,645	596,415,960	2,090,211,745	54,542,005	9,858,344	44,846,795
24,000 UNDER 25,000	124,145	3,043,069,425	639,926,400	2,403,151,925	65,823,365	10,583,796	55,277,835
25,000 UNDER 26,000	110,775	2,827,019,785	586,429,200	2,241,483,535	63,792,515	9,497,088	54,361,565
26,000 UNDER 27,000	109,905	2,809,221,685	607,114,450	2,202,107,235	64,355,195	9,398,090	54,996,675
27,000 UNDER 28,000	119,770	3,292,725,430	717,194,700	2,575,530,730	77,678,055	10,364,492	67,785,555
28,000 UNDER 29,000	96,810	2,757,181,750	586,840,600	2,170,341,150	67,707,200	8,689,712	59,066,560
29,000 UNDER 30,000	102,685	3,029,941,095	603,785,050	2,426,156,045	79,181,285	8,977,872	70,280,245
30,000 UNDER 35,000	438,575	14,183,550,960	2,925,048,200	11,274,783,810	399,725,700	42,562,524	358,547,700
35,000 UNDER 40,000	339,720	12,689,159,235	2,542,633,900	10,155,595,785	413,563,650	378,373,420	378,373,420
40,000 UNDER 50,000	405,100	17,968,119,750	3,645,455,500	14,339,769,450	688,749,950	50,869,746	641,737,550
50,000 UNDER 60,000	161,650	8,763,600,850	1,730,445,550	7,033,155,300	406,867,350	27,194,942	384,234,800
60,000 UNDER 70,000	80,000	5,168,216,300	1,037,301,650	4,136,918,150	273,003,550	17,838,130	257,625,800
70,000 UNDER 80,000	41,790	3,119,545,090	590,102,310	2,529,571,570	182,439,790	11,483,238	11,483,238
80,000 UNDER 90,000	27,750	2,349,420,190	438,372,110	1,911,206,680	146,539,580	7,115,728	142,822,530
90,000 UNDER 100,000	19,890	1,880,294,340	353,052,550	1,527,519,480	122,405,650	5,735,627	119,758,030
100,000 UNDER 200,000	57,330	7,560,684,960	1,297,904,010	6,254,805,310	557,186,540	16,453,593	565,171,270
200,000 UNDER 500,000	12,621	3,579,097,888	540,811,505	3,039,606,120	305,316,073	4,920,905	328,110,321
500,000 UNDER 1,000,000	1,621	1,084,825,877	147,681,971	937,288,262	99,368,832	1,374,556	112,203,784
1,000,000 AND OVER	682	1,478,918,914	173,485,338	1,305,700,056	142,056,892	1,392,573	173,604,827
TOTAL TAXABLE RETURNS	3,700,358	\$12,288,617,381	\$24,785,866,538	\$97,687,780,883	\$4,558,486,727	\$396,245,550	\$4,293,229,903
GRAND TOTAL	4,648,749	\$12,915,016,092	\$28,847,162,856	\$101,015,987,783	\$4,605,127,657	\$497,996,958	\$4,293,229,903

FOOTNOTES FOLLOW THIS SECTION

Table 4E†
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Head of Household Returns — 1980 Income Year

ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS ^a	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ^c	TAX AFTER CREDITS ^d
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	56,016	-\$45,592,982	\$155,227,889	—	—	\$3,785,244	—
\$1 UNDER \$1,000	14,590	8,459,145	37,087,350	558,250	\$700	975,332	—
1,000 UNDER 2,000	26,950	39,101,025	67,966,500	1,023,500	10,600	1,838,110	—
2,000 UNDER 3,000	30,339	74,137,745	78,054,550	3,026,950	29,840	2,096,640	—
3,000 UNDER 4,000	31,410	110,655,385	81,932,800	29,804,835	296,425	2,152,180	—
4,000 UNDER 5,000	45,370	204,474,795	120,164,850	86,272,445	863,875	3,174,980	—
5,000 UNDER 6,000	50,040	274,515,380	132,072,700	142,669,930	1,426,115	3,507,900	—
6,000 UNDER 7,000	55,425	359,292,375	151,383,000	208,885,125	2,089,725	4,524,020	—
7,000 UNDER 8,000	53,685	402,538,755	146,506,800	257,398,455	2,573,450	3,871,530	—
8,000 UNDER 9,000	53,140	451,612,350	160,244,650	299,434,200	3,301,420	3,992,015	—
9,000 UNDER 10,000	47,315	448,920,140	135,704,450	315,200,440	3,852,145	4,048,030	—
10,000 AND OVER	36,025	447,502,595	228,666,250	223,020,595	3,156,610	3,953,180	—
TOTAL NONTAXABLE RETURNS	500,301	\$2,775,616,708	\$1,495,011,789	\$1,566,794,725	\$17,600,305	\$37,919,161	—
TAXABLE RETURNS							
LESS THAN \$3,000	1,354	\$1,989,512	\$874,844	\$2,412,850	\$24,150	\$34,228	\$20,597
3,000 UNDER 4,000	—	—	—	—	—	—	—
4,000 UNDER 5,000	200	852,700	430,300	422,400	4,300	10,360	2,600
5,000 UNDER 6,000	450	2,424,800	3,173,550	1,303,550	13,100	21,960	23,550
6,000 UNDER 7,000	500	3,300,500	1,157,000	2,143,500	21,750	24,260	39,250
7,000 UNDER 8,000	100	783,300	913,200	—	—	6,400	19,200
8,000 UNDER 9,000	—	—	—	—	—	—	—
9,000 UNDER 10,000	600	5,479,750	594,500	4,885,250	67,600	19,752	51,950
10,000 UNDER 11,000	31,470	331,683,095	82,604,000	249,079,095	3,361,740	2,325,280	1,036,590
11,000 UNDER 12,000	42,535	489,447,765	118,882,200	370,565,565	5,542,790	3,184,860	2,359,050
12,000 UNDER 13,000	44,970	559,358,265	127,847,500	431,510,765	7,061,515	3,505,510	3,556,735
13,000 UNDER 14,000	44,550	600,917,440	132,670,050	468,247,390	8,543,830	3,553,600	4,990,230
14,000 UNDER 15,000	42,090	609,976,175	136,285,200	473,690,975	9,357,125	3,456,620	5,900,515
15,000 UNDER 16,000	28,660	443,535,670	99,994,670	343,541,000	7,382,050	2,293,780	5,094,860
16,000 UNDER 17,000	32,160	529,842,370	118,826,350	411,016,020	9,514,580	2,743,130	6,771,490
17,000 UNDER 18,000	27,360	479,787,945	103,257,200	376,530,745	9,395,580	2,139,690	7,455,890
18,000 UNDER 19,000	25,095	463,389,150	92,467,350	370,921,800	10,194,475	1,872,350	8,322,145
19,000 UNDER 20,000	23,710	463,734,170	105,088,450	358,645,720	10,336,835	1,709,000	8,628,095
20,000 UNDER 21,000	19,405	397,414,420	87,095,350	310,319,070	9,488,880	1,498,720	7,990,160
21,000 UNDER 22,000	17,135	367,505,080	79,707,600	287,797,480	9,366,675	1,333,270	8,033,285
22,000 UNDER 23,000	15,550	350,333,050	83,699,350	266,633,700	9,090,850	1,327,850	7,774,250
23,000 UNDER 24,000	10,185	239,295,465	53,896,850	185,398,615	6,648,970	788,590	5,860,380
24,000 UNDER 25,000	14,000	343,064,400	75,687,500	267,376,900	10,182,850	1,147,950	9,034,900
25,000 UNDER 26,000	9,550	243,981,250	51,627,150	192,354,100	7,732,000	675,000	7,057,000
26,000 UNDER 27,000	8,050	213,609,000	46,339,100	167,269,900	6,985,400	787,500	6,197,900
27,000 UNDER 28,000	8,750	240,865,100	44,389,800	196,475,300	9,024,100	847,188	8,176,900
28,000 UNDER 29,000	7,150	204,213,050	44,747,450	159,465,600	7,238,050	523,936	6,719,550
29,000 UNDER 30,000	7,250	214,577,650	39,323,300	175,254,350	8,803,250	592,750	8,219,800
30,000 UNDER 35,000	17,300	555,216,200	120,345,050	434,871,150	22,830,600	1,781,450	21,296,450
35,000 UNDER 40,000	7,550	282,450,450	53,890,400	228,560,050	14,124,700	1,151,750	13,069,650
40,000 UNDER 50,000	7,850	345,156,750	74,560,700	270,596,050	18,424,350	1,794,800	17,370,450
50,000 UNDER 60,000	2,150	117,558,500	25,487,100	92,071,400	6,950,300	472,150	6,479,950
60,000 UNDER 70,000	1,550	99,957,550	21,726,000	78,231,550	6,314,600	346,996	5,998,400
70,000 UNDER 80,000	1,060	79,099,910	22,066,420	57,342,360	4,755,730	140,760	5,782,560
80,000 UNDER 90,000	790	60,319,120	11,277,840	55,041,280	4,886,920	186,480	4,892,890
90,000 UNDER 100,000	590	55,765,620	11,289,310	44,476,310	4,020,400	184,750	4,219,280
100,000 UNDER 200,000	1,340	171,705,980	31,792,390	139,913,590	13,419,820	489,030	13,757,480
200,000 UNDER 500,000	379	109,125,461	19,804,127	89,400,468	9,276,868	145,191	10,203,892
500,000 UNDER 1,000,000	69	47,278,257	7,818,528	39,596,426	4,256,581	108,902	4,907,843
1,000,000 AND OVER	26	54,548,400	3,886,630	50,661,770	5,534,368	2,290	6,632,553
TOTAL TAXABLE RETURNS	503,483	\$9,785,543,270	\$2,135,524,309	\$7,654,088,044	\$280,377,682	\$43,228,083	\$243,948,270
GRAND TOTAL	1,003,784	\$12,561,159,978	\$3,630,536,098	\$9,220,882,769	\$297,977,987	\$81,147,244	\$243,948,270

FOOTNOTES FOLLOW THIS SECTION

Table 4F†

Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns — 1980 Income Year

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ADJUSTED GROSS INCOME CLASS	NUMBER OF RETURNS	ADJUSTED GROSS INCOME	DEDUCTIONS ^d	TAXABLE INCOME	COMPUTED TAX	TOTAL OF TAX CREDITS ^e	TAX AFTER CREDITS ^f
NONTAXABLE RETURNS							
NO ADJ. GROSS INCOME	1,001	-\$1,684,086	\$2,594,494	—	—	\$79,084	—
\$1 UNDER \$1,000	250	91,500	645,000	—	—	16,000	—
1,000 UNDER 2,000	—	—	—	—	—	—	—
2,000 UNDER 3,000	500	1,269,250	1,475,500	—	—	34,500	—
3,000 UNDER 4,000	250	869,250	645,000	\$224,250	\$2,250	18,500	—
4,000 UNDER 5,000	500	2,359,750	1,290,000	1,069,750	10,500	44,500	—
5,000 UNDER 6,000	250	1,280,250	2,252,250	—	—	21,000	—
6,000 UNDER 7,000	750	4,620,750	5,665,750	893,500	9,000	60,500	—
7,000 UNDER 8,000	250	1,855,000	645,000	1,210,000	12,000	21,000	—
8,000 UNDER 9,000	—	—	—	—	—	—	—
9,000 UNDER 10,000	—	—	—	—	—	—	—
10,000 AND OVER	750	10,973,750	3,465,000	7,508,750	125,250	199,750	—
TOTAL NONTAXABLE RETURNS	4,501	\$11,635,414	\$18,677,994	\$10,906,250	\$159,000	\$494,834	—
TAXABLE RETURNS							
LESS THAN \$3,000	—	—	—	—	—	—	—
3,000 UNDER 4,000	—	—	—	—	—	—	—
4,000 UNDER 5,000	—	—	—	—	—	—	—
5,000 UNDER 6,000	—	—	—	—	—	—	—
6,000 UNDER 7,000	—	—	—	—	—	—	—
7,000 UNDER 8,000	—	—	—	—	—	—	—
8,000 UNDER 9,000	—	—	—	—	—	—	—
9,000 UNDER 10,000	—	—	—	—	—	—	—
10,000 UNDER 11,000	—	—	—	—	—	—	—
11,000 UNDER 12,000	—	—	—	—	—	—	—
12,000 UNDER 13,000	350	\$4,373,400	\$1,106,750	\$3,266,650	\$47,850	\$28,400	\$19,450
13,000 UNDER 14,000	300	4,105,700	1,158,300	2,947,400	45,000	24,200	20,800
14,000 UNDER 15,000	250	3,747,500	1,318,000	2,429,500	36,500	21,000	15,500
15,000 UNDER 16,000	450	7,050,650	2,234,200	4,816,450	79,150	35,300	43,850
16,000 UNDER 17,000	350	5,771,700	1,015,500	4,756,200	94,150	25,900	68,250
17,000 UNDER 18,000	—	—	—	—	—	—	—
18,000 UNDER 19,000	850	15,671,850	3,591,500	12,080,350	255,400	69,150	186,250
19,000 UNDER 20,000	350	6,768,750	1,148,000	5,620,750	128,250	25,900	102,350
20,000 UNDER 21,000	350	7,090,100	1,418,150	5,671,950	129,450	34,886	95,100
21,000 UNDER 22,000	500	10,852,250	3,141,750	7,710,500	178,000	42,000	136,000
22,000 UNDER 23,000	250	5,622,250	645,000	4,977,250	136,750	21,000	115,750
23,000 UNDER 24,000	100	2,357,800	274,700	2,083,100	59,200	7,400	51,800
24,000 UNDER 25,000	250	6,205,750	3,519,500	2,686,250	44,000	18,500	25,500
25,000 UNDER 26,000	350	8,863,500	9,419,500	2,291,500	71,500	27,400	95,850
26,000 UNDER 27,000	250	6,614,500	1,630,250	4,984,250	136,750	18,500	118,250
27,000 UNDER 28,000	250	6,905,750	1,368,500	5,537,250	166,750	21,000	145,750
28,000 UNDER 29,000	—	—	—	—	—	—	—
29,000 UNDER 30,000	—	—	—	—	—	—	—
30,000 UNDER 35,000	750	24,585,000	3,971,500	20,613,500	764,000	55,500	762,250
35,000 UNDER 40,000	350	12,454,000	1,277,750	11,176,250	475,050	54,400	420,650
40,000 UNDER 50,000	—	—	—	—	—	—	—
50,000 UNDER 60,000	100	5,438,300	732,800	4,705,500	287,200	7,400	279,800
60,000 UNDER 70,000	—	—	—	—	—	—	—
70,000 UNDER 80,000	40	3,103,650	887,510	2,216,140	151,690	3,704	148,190
80,000 UNDER 90,000	40	3,376,030	581,260	2,794,770	215,090	11,790	203,300
90,000 UNDER 100,000	60	5,638,420	1,082,070	4,556,350	362,620	11,840	350,780
100,000 UNDER 200,000	50	6,295,580	783,160	5,512,420	490,910	48,630	474,920
200,000 UNDER 500,000	*	3,290,936	412,326	2,878,610	293,557	6,021	302,842
500,000 UNDER 1,000,000	*	1,454,422	361,523	1,092,899	115,601	168	137,495
1,000,000 AND OVER	—	—	—	—	—	—	—
TOTAL TAXABLE RETURNS	6,602	\$167,637,788	\$43,079,499	\$127,405,789	\$4,764,418	\$619,989	\$4,320,677
GRAND TOTAL	11,103	\$179,273,202	\$61,757,493	\$138,312,039	\$4,923,418	\$1,114,823	\$4,320,677

FOOTNOTES FOLLOW THIS SECTION

Table 5†
Personal Income Tax Statistics
COMPARISON BY MAJOR INDUSTRY
1980 Income Year

MAJOR INDUSTRIAL GROUP	BUSINESS AND PROFESSION ¹				PARTNERSHIP ²			
	NET PROFIT		NET LOSS		NET PROFIT		NET LOSS	
	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)	NUMBER	AMOUNT (THOUSANDS)
AGRICULTURE, FORESTRY, AND FISHERY....	26,466	\$275,722	20,864	\$116,660	19,323	\$359,513	17,101	\$334,484
MINING.....	2,630	111,424	6,784	143,062	8,146	98,271	18,268	486,115
CONSTRUCTION.....	81,911	1,067,663	24,038	131,623	11,507	205,808	5,760	38,926
MANUFACTURING.....	30,335	392,977	20,745	120,566	10,597	155,227	5,188	25,108
SERVICES ³	360,295	4,807,965	166,745	769,343	58,458	1,403,570	36,812	297,961
PROFESSIONAL.....	121,955	2,220,416	42,241	138,512	19,992	790,894	7,883	42,281
PERSONAL.....	48,794	365,538	22,110	89,246	6,462	64,452	2,906	9,298
BUSINESS.....	112,030	1,119,089	48,264	176,237	14,487	145,548	10,455	69,290
OTHER.....	77,516	1,102,922	54,130	365,348	17,517	402,676	15,568	177,092
TRAVEL.....	147,172	1,915,711	127,484	551,820	34,172	539,418	21,794	178,389
FINANCE, INSURANCE, AND REAL ESTATE....	103,341	1,519,311	57,682	341,132	133,601	1,413,502	178,303	2,343,743
TRANSPORTATION, COMMUNICATIONS, AND PUBLIC UTILITIES.....	20,897	255,133	9,049	55,477	4,696	54,226	3,758	30,117
NATURE OF BUSINESS NOT ALLOCABLE.....	7,100	52,774	5,487	12,582	12,245	50,792	18,301	75,952
TOTALS.....	780,147	\$10,398,680	438,878	\$2,242,266	292,745	\$4,280,328	305,285	\$3,810,796

FOOTNOTES FOLLOW THIS SECTION.

Table 6†
Personal Income Tax Statistics
COMPARISON BY COUNTY
1980 Income Year

County	Population ^a July 1, 1980	All Returns - Taxable and Nontaxable				Joint Returns		
		Number of Returns	Adjusted Gross Income (thousands)	Median Average/Return		Number of Returns	Median Average	
				Income	Rank †		Income	Rank †
Alameda	1,105,400	479,538	\$8,983,785	\$14,796	9	196,162	\$27,011	6
Alpine	1,100	187	2,853	13,773	16	100	19,667	32
Amador	19,600	7,669	129,150	13,929	12	4,787	19,440	34
Butte	145,500	54,014	791,451	10,702	56	28,309	17,844	50
Calaveras	21,000	7,917	122,753	13,205	19	4,820	18,136	46
Colusa	12,700	5,016	33,335	12,992	21	2,890	18,950	40
Contra Costa	660,900	269,081	6,161,909	18,213	1	136,166	30,054	3
Del Norte	18,400	6,403	92,779	11,941	43	3,654	18,700	43
El Dorado	87,703	30,981	499,508	12,504	32	17,378	20,008	28
Fresno	517,200	189,801	3,188,460	12,044	40	97,087	20,323	26
Glenn	21,500	7,885	125,601	12,411	33	4,612	17,858	49
Humboldt	108,000	42,178	661,360	11,821	48	20,843	20,623	24
Imperial	92,900	31,484	474,051	10,955	53	18,563	15,053	57
Inyo	17,900	7,275	115,935	12,619	29	3,905	20,928	23
Kern	405,600	142,473	2,544,862	13,709	17	78,187	21,776	20
Kings	73,700	22,141	356,517	12,274	35	12,937	18,246	45
Lake	36,900	13,204	187,178	10,409	57	7,882	15,002	58
Lassen	21,800	7,679	120,690	12,767	26	4,513	19,129	35
Los Angeles	7,497,200	3,034,956	56,490,927	13,070	20	1,247,953	23,898	12
Madera	63,900	20,531	353,071	12,815	25	12,595	18,782	42
Marin	222,900	99,109	2,481,571	17,023	3	40,823	32,746	1
Mariposa	11,400	3,938	55,766	10,711	55	2,189	16,911	53
Mendocino	67,200	25,637	400,052	11,912	44	13,841	19,951	30
Merced	135,200	44,421	655,039	11,004	51	24,618	17,307	52
Modoc	8,600	2,831	36,111	10,978	52	1,691	16,270	55
Mono	8,600	3,544	54,628	10,912	54	1,396	20,253	27
Monterey	291,000	99,277	1,764,292	12,871	24	49,027	21,030	22
Napa	99,100	37,303	714,318	15,050	8	19,095	25,464	7
Nevada	52,700	19,177	317,904	12,687	27	11,091	18,980	38
Orange	1,941,100	816,433	17,616,342	15,591	6	386,151	27,858	5
Placer	118,400	48,401	864,311	13,993	11	27,259	23,829	13
Plumas	17,600	6,422	98,831	13,784	15	3,781	19,069	36
Riverside	671,800	239,139	4,228,956	12,966	22	131,230	20,329	25
Sacramento	788,300	319,963	5,597,050	13,570	14	150,549	23,946	10
San Benito	25,100	8,889	141,681	11,993	42	4,814	19,048	37
San Bernardino	903,700	308,966	5,391,950	14,010	10	168,782	22,462	16
San Diego	1,869,100	710,142	12,340,918	12,681	28	338,157	22,112	18
San Francisco	678,000	354,031	6,161,381	12,508	31	98,926	23,054	15
San Joaquin	349,600	133,951	2,225,289	12,522	30	68,334	21,760	21
San Luis Obispo	156,500	59,293	939,453	11,852	46	29,886	20,004	29
San Mateo	588,900	252,857	5,905,071	17,197	2	111,888	30,226	2
Santa Barbara	299,500	123,326	2,344,614	12,945	23	55,634	23,916	11
Santa Clara	1,300,000	568,015	12,200,611	16,660	4	252,264	29,839	4
Santa Cruz	189,000	78,265	1,323,948	12,246	38	34,915	22,044	19
Shasta	116,600	43,420	680,782	12,003	41	25,248	18,885	41
Sierra	3,100	1,108	16,537	12,375	34	618	18,979	39
Siskiyou	40,000	14,974	229,049	13,350	19	9,007	17,970	47
Solano	238,300	85,972	1,612,733	15,979	5	47,099	24,904	9
Sonoma	301,600	121,122	2,172,711	13,894	13	59,536	23,714	14
Stanislaus	267,000	100,642	1,644,663	12,047	39	53,705	19,908	31
Sutter	52,300	19,191	319,924	12,253	37	10,903	19,599	33
Tehama	39,400	12,873	181,216	11,824	47	7,734	17,949	48
Trinity	11,900	3,836	56,762	11,856	45	2,422	16,897	54
Tulare	247,200	78,096	1,194,657	11,692	49	45,104	17,664	51
Tuolumne	34,300	13,219	203,845	12,271	36	7,585	18,502	44
Ventura	535,700	200,861	3,994,075	15,411	7	107,840	25,430	8
Yolo	113,800	44,859	748,642	11,382	50	20,764	22,220	17
Yuba	49,900	15,660	202,722	9,858	58	8,717	15,235	56
Unallocated ^x	-	50,210	780,588	9,058	-	18,524	18,140	-
Resident out-of-state [®]	-	80,953	1,820,728	12,643	-	34,191	22,168	-
Nonresident	-	175,870	1,734,599	5,940	-	94,975	8,235	-
Totals:								
58 Counties	23,773,000	9,499,576	\$178,614,580	-	-	4,335,966	-	-
All	-	9,806,609	\$182,950,495	\$13,750	-	4,483,656	\$23,828	-

FOOTNOTES FOLLOW THIS SECTION.

Table 7†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	ALAMEDA							ALPINE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	4,399	1,390	2,284	124	2,149	-923,476	\$103							
\$1 UNDER \$2,000	44,204	3,592	29,338	990	13,105	26,958	52							
2,000 UNDER 4,000	32,166	2,842	12,932	1,152	8,774	96,781	93							
4,000 UNDER 6,000	32,075	3,787	14,389	11,721	11,275	160,070	321	77	20	*	18	34	\$124	51
6,000 UNDER 8,000	30,119	5,115	14,752	20,093	12,819	210,650	1,296							
8,000 UNDER 10,000	29,221	6,026	15,243	18,570	14,774	262,840	2,390							
10,000 UNDER 12,000	29,078	6,770	15,900	25,906	15,601	319,628	4,083							
12,000 UNDER 14,000	28,196	7,028	15,827	26,716	16,872	346,178	5,934							
14,000 UNDER 16,000	25,955	7,551	13,937	25,057	17,423	388,714	7,457	55	32	15	47	35	817	13
16,000 UNDER 18,000	23,125	8,029	11,909	22,536	16,414	392,838	6,601							
18,000 UNDER 20,000	21,679	8,967	10,435	21,392	17,021	411,613	9,858							
20,000 UNDER 22,000	20,752	9,895	6,962	20,540	17,828	435,514	11,088							
22,000 UNDER 24,000	18,712	10,331	7,132	13,596	18,052	430,175	11,457							
24,000 UNDER 26,000	17,420	11,082	5,825	17,343	17,938	435,021	11,921	31	25	12	30	37	765	17
26,000 UNDER 28,000	15,710	11,160	4,485	15,662	17,162	423,918	11,704							
28,000 UNDER 30,000	13,911	10,637	3,413	13,884	16,112	493,291	11,566							
30,000 UNDER 32,000	12,540	10,138	2,707	12,517	15,008	388,410	11,459							
32,000 UNDER 34,000	11,292	9,534	2,107	11,273	13,469	372,406	11,357							
34,000 UNDER 36,000	9,941	8,675	1,606	9,924	12,231	347,745	11,033	16	15	*	16	21	540	15
36,000 UNDER 38,000	8,894	7,953	1,250	8,807	11,138	320,967	10,922							
38,000 UNDER 40,000	7,701	6,962	935	7,692	9,419	300,214	10,344							
40,000 UNDER 45,000	14,435	13,260	1,432	14,423	10,150	610,991	22,781							
45,000 UNDER 50,000	8,972	8,227	707	8,940	11,043	424,197	17,641							
50,000 UNDER 75,000	13,823	12,555	209	13,318	16,275	806,036	41,203	8	8	-	8	7	387	16
75,000 UNDER 100,000	2,731	2,402	101	2,730	3,172	253,016	15,443							
100,000 AND OVER	2,467	2,164	91	2,426	2,844	431,030	36,150							
TOTALS	479,530	176,162	198,526	352,882	346,068	\$8,985,785	\$266,327	107	100	39	119	134	\$2,853	\$62

ADJUSTED GROSS INCOME CLASS	AMADOR							BUTTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	128	79	37	4	91	-6051	+	907	491	460	29	553	-63,987	\$13
\$1 UNDER \$2,000	603	147	340	12	161	644	-	6,194	1,022	4,435	111	1,397	4,209	4
2,000 UNDER 4,000	501	133	168	7	142	1,484	-	5,100	895	2,657	158	1,519	15,372	12
4,000 UNDER 6,000	558	165	212	166	192	2,799	84	4,904	1,288	2,438	1,434	2,033	24,460	38
6,000 UNDER 8,000	575	220	200	282	210	4,627	18	4,474	1,607	2,165	2,409	2,187	31,140	152
8,000 UNDER 10,000	592	269	192	234	269	4,936	29	4,048	1,308	1,947	1,863	2,130	36,391	237
10,000 UNDER 12,000	483	291	151	285	261	5,293	42	3,705	1,922	1,608	3,091	2,221	40,740	362
12,000 UNDER 14,000	472	309	129	407	278	6,134	63	3,155	1,833	1,271	2,911	2,103	40,866	475
14,000 UNDER 16,000	427	296	140	399	317	6,393	55	2,730	1,765	1,000	2,595	2,036	40,901	567
16,000 UNDER 18,000	395	285	112	379	257	6,710	102	2,557	1,805	844	2,484	2,152	43,418	672
18,000 UNDER 20,000	353	273	89	338	298	6,712	115	2,213	1,635	676	2,182	1,966	41,972	748
20,000 UNDER 22,000	357	278	76	352	335	7,477	145	2,073	1,631	509	2,036	2,079	43,485	826
22,000 UNDER 24,000	356	296	78	345	333	6,197	170	1,734	1,443	372	1,716	1,601	39,834	826
24,000 UNDER 26,000	306	266	43	304	304	7,636	166	1,549	1,338	297	1,542	1,669	38,718	863
26,000 UNDER 28,000	293	267	50	292	320	7,901	203	1,335	1,108	203	1,333	1,462	35,994	857
28,000 UNDER 30,000	229	209	31	228	283	6,637	170	1,177	1,045	170	1,176	1,286	34,113	691
30,000 UNDER 32,000	206	189	22	205	238	6,394	174	936	868	130	933	1,184	28,953	776
32,000 UNDER 34,000	152	145	17	152	161	5,009	148	826	764	91	826	853	27,241	802
34,000 UNDER 36,000	116	112	13	115	132	4,063	120	696	650	61	696	818	24,340	765
36,000 UNDER 38,000	111	106	6	111	149	4,096	132	576	539	44	574	673	21,273	685
38,000 UNDER 40,000	84	82	6	84	74	3,271	110	435	405	34	433	482	16,945	587
40,000 UNDER 45,000	137	129	17	137	122	5,765	225	799	722	54	799	935	33,855	1,339
45,000 UNDER 50,000	86	81	3	85	66	4,061	177	484	448	37	484	517	22,907	983
50,000 UNDER 75,000	135	128	*	135	132	8,052	427	877	805	40	877	970	51,985	2,775
75,000 UNDER 100,000	32	28	*	32	27	2,714	200	210	191	6	209	236	17,970	1,209
100,000 AND OVER	22	21	*	22	16	3,790	373	240	211	10	240	313	38,356	3,484
TOTALS	7,669	4,787	2,155	5,212	5,218	\$129,150	\$3,398	54,014	28,309	21,561	33,161	35,607	\$791,451	\$20,948

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)¹
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	CALAVERAS							COLUSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	149	96	40	3	131	-41.076	42	86	49	23	*	56	-41.639	61
\$1 UNDER \$2,000	653	343	320	16	147	942	2	303	61	149	*	66	245	*
\$2,000 UNDER \$4,000	667	354	281	15	196	1,998	1	375	70	120	11	169	1,137	1
\$4,000 UNDER \$6,000	640	216	246	171	255	3,212	4	422	110	197	103	265	2,113	5
\$6,000 UNDER \$8,000	700	313	271	316	342	4,885	20	416	159	105	227	324	2,385	13
\$8,000 UNDER \$10,000	569	291	192	256	269	5,092	26	592	156	172	101	376	3,535	23
\$10,000 UNDER \$12,000	574	308	178	429	249	5,755	48	519	163	147	300	350	3,714	38
\$12,000 UNDER \$14,000	454	337	146	619	267	5,876	64	553	210	150	350	433	4,577	61
\$14,000 UNDER \$16,000	404	273	124	553	287	6,042	80	320	197	124	311	457	4,780	71
\$16,000 UNDER \$18,000	316	293	111	566	252	6,435	91	239	164	95	239	311	4,019	69
\$18,000 UNDER \$20,000	248	295	72	581	352	7,613	118	218	160	77	215	251	4,142	63
\$20,000 UNDER \$22,000	338	277	67	333	372	7,091	129	190	153	60	190	242	3,980	78
\$22,000 UNDER \$24,000	329	219	65	324	371	7,384	113	169	142	43	163	192	3,877	87
\$24,000 UNDER \$26,000	318	167	67	302	334	7,639	169	157	133	27	197	160	3,920	146
\$26,000 UNDER \$28,000	225	205	77	229	238	8,132	106	120	106	25	120	187	3,230	83
\$28,000 UNDER \$30,000	281	331	36	281	242	9,419	153	121	116	21	121	164	3,566	92
\$30,000 UNDER \$32,000	282	199	25	282	321	6,755	149	121	112	22	121	141	3,747	114
\$32,000 UNDER \$34,000	152	120	16	151	163	4,362	132	77	70	11	77	100	2,542	81
\$34,000 UNDER \$36,000	141	102	18	111	149	3,936	114	69	62	9	69	79	2,409	80
\$36,000 UNDER \$38,000	196	100	57	114	114	3,929	126	52	46	5	52	80	1,923	70
\$38,000 UNDER \$40,000	59	51	9	51	51	2,296	81	36	36	8	36	41	1,403	59
\$40,000 UNDER \$42,000	189	121	18	182	110	5,429	201	44	83	8	94	95	3,955	174
\$42,000 UNDER \$44,000	77	51	8	72	72	3,457	160	54	40	4	54	54	2,561	134
\$44,000 UNDER \$46,000	117	124	6	127	109	4,301	422	162	143	13	194	194	9,049	621
\$46,000 UNDER \$48,000	40	24	4	24	21	2,379	167	57	51	3	57	67	4,913	360
\$48,000 AND OVER	19	15	1	19	13	2,341	210	32	61	*	72	55	11,902	1,072
TOTALS	7,917	4,628	2,427	5,097	5,199	4122.753	52,991	5,016	2,570	1,659	3,493	4,929	693,335	83,569
ADJUSTED GROSS INCOME CLASS	DEL NORTE							DEL NORTE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,177	908	975	121	1,151	-426,349	693	145	85	61	*	96	-63,121	*
\$1 UNDER \$2,000	19,514	1,942	10,819	511	5,437	54,022	32	605	120	336	*	275	443	*
\$2,000 UNDER \$4,000	16,809	1,624	6,231	839	6,722	49,497	75	513	142	196	16	249	1,770	91
\$4,000 UNDER \$6,000	18,772	2,224	6,870	5,193	6,181	75,739	703	587	173	241	158	262	2,632	5
\$6,000 UNDER \$8,000	20,450	2,331	5,823	9,487	6,724	100,906	627	494	200	219	227	289	3,450	14
\$8,000 UNDER \$10,000	13,978	3,378	6,447	6,036	6,367	125,793	1,134	435	204	171	185	269	3,910	24
\$10,000 UNDER \$12,000	15,827	2,917	6,429	14,893	7,223	152,174	1,860	396	199	162	347	279	4,366	61
\$12,000 UNDER \$14,000	12,474	4,044	6,457	22,274	7,030	127,758	2,610	357	201	164	336	254	6,616	59
\$14,000 UNDER \$16,000	12,138	4,270	5,592	22,539	7,938	107,435	3,234	393	184	122	293	211	6,533	63
\$16,000 UNDER \$18,000	12,324	6,611	4,755	28,915	7,476	192,090	2,032	305	210	120	297	286	5,176	35
\$18,000 UNDER \$20,000	11,138	5,533	4,374	27,447	5,412	210,270	4,613	334	260	116	329	397	6,321	112
\$20,000 UNDER \$22,000	18,793	5,637	1,752	18,443	6,861	226,775	5,304	321	266	93	319	390	6,725	135
\$22,000 UNDER \$24,000	15,549	6,249	2,117	20,113	10,166	242,438	5,755	283	265	36	276	322	6,497	133
\$24,000 UNDER \$26,000	10,142	6,236	2,614	10,040	10,879	253,470	6,378	220	192	51	220	253	5,494	120
\$26,000 UNDER \$28,000	9,583	7,126	2,020	10,333	8,973	257,973	6,636	192	169	35	192	275	5,179	135
\$28,000 UNDER \$30,000	8,659	7,048	1,687	9,818	10,392	266,719	6,828	161	141	34	160	198	4,657	131
\$30,000 UNDER \$32,000	8,178	6,757	1,222	9,151	9,672	251,329	7,062	146	143	17	146	210	4,523	123
\$32,000 UNDER \$34,000	7,864	6,320	1,044	7,257	9,251	249,507	7,223	118	107	18	116	149	3,857	121
\$34,000 UNDER \$36,000	7,048	6,294	822	7,320	8,710	246,590	7,369	76	75	11	75	85	2,635	84
\$36,000 UNDER \$38,000	6,452	5,308	689	6,463	8,527	238,542	7,426	74	70	8	74	80	2,741	100
\$38,000 UNDER \$40,000	5,723	5,297	476	5,710	7,474	223,287	7,302	49	48	*	49	69	1,908	76
\$40,000 UNDER \$42,000	11,674	10,962	829	11,650	15,246	494,415	17,480	84	78	8	84	83	3,555	140
\$42,000 UNDER \$44,000	8,066	7,562	394	7,992	10,626	378,268	14,925	40	40	*	40	51	1,675	80
\$44,000 UNDER \$46,000	14,395	13,635	400	14,307	19,543	546,100	41,750	79	74	*	79	75	4,642	260
\$46,000 UNDER \$48,000	3,152	2,902	87	3,101	4,754	265,379	16,706	21	13	-	21	26	1,828	133
\$48,000 AND OVER	2,553	2,406	30	2,502	3,802	475,219	39,076	15	14	-	15	17	2,361	936
TOTALS	269,001	136,166	80,369	107,395	215,752	86,161,909	9215,412	6,403	3,654	2,254	4,064	5,345	992,779	83,119

Table 7 (continued)[†]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	EL DORADO							FRESNO						
	NUMBER OF RETURNS				ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	600	351	192	19	442	94,596	914	2,207	1,258	628	109	1,830	439,568	9189
\$1 UNDER \$2,000	2,495	499	1,325	69	669	1,908	3	18,383	2,655	11,728	299	6,581	11,826	14
2,000 UNDER 4,000	2,384	459	954	107	694	7,164	6	15,515	2,535	5,750	397	7,505	47,004	27
4,000 UNDER 6,000	2,563	573	1,210	791	948	12,809	22	16,279	3,841	6,956	4,767	10,713	81,252	139
6,000 UNDER 8,000	2,611	506	1,327	1,474	1,166	18,271	93	15,024	4,625	7,074	8,090	11,740	105,222	528
8,000 UNDER 10,000	7,302	919	1,116	1,160	1,267	20,719	145	14,207	5,102	7,000	7,213	12,055	127,616	16
10,000 UNDER 12,000	2,059	919	976	1,674	1,115	22,536	214	13,060	5,465	6,409	11,103	12,473	143,056	1,457
12,000 UNDER 14,000	1,591	1,044	780	1,634	1,220	24,554	278	11,112	5,612	5,113	10,383	11,464	144,185	1,838
14,000 UNDER 16,000	1,507	1,016	632	1,437	1,119	23,742	300	9,623	5,532	4,094	9,202	10,007	146,157	2,128
16,000 UNDER 18,000	1,306	963	480	1,297	1,120	23,562	337	8,593	5,502	3,283	8,372	9,620	145,979	2,414
18,000 UNDER 20,000	1,357	1,016	329	1,306	1,243	25,739	395	8,106	5,526	2,711	8,005	9,031	153,970	2,869
20,000 UNDER 22,000	1,247	959	341	1,211	1,235	26,150	447	7,533	5,519	2,174	7,467	8,786	158,077	3,182
22,000 UNDER 24,000	1,237	1,087	256	1,203	1,300	28,430	533	6,894	5,352	1,728	6,840	8,052	158,407	3,407
24,000 UNDER 26,000	1,027	851	170	1,016	1,122	29,644	523	5,931	4,867	1,219	5,903	7,133	143,351	3,382
26,000 UNDER 28,000	926	814	142	919	1,099	29,007	545	5,124	4,400	914	5,109	6,113	138,257	3,389
28,000 UNDER 30,000	874	800	107	871	1,056	29,339	577	4,692	4,137	697	4,601	5,759	136,012	3,518
30,000 UNDER 32,000	705	663	85	704	867	31,247	528	3,844	3,436	485	3,830	4,735	119,058	3,299
32,000 UNDER 34,000	661	623	69	660	804	31,822	560	3,361	3,050	385	3,355	4,119	110,765	3,219
34,000 UNDER 36,000	519	465	51	513	612	30,100	516	2,826	2,590	284	2,823	3,419	96,812	3,052
36,000 UNDER 38,000	424	413	35	424	509	15,678	491	2,507	2,332	211	2,504	3,205	92,648	3,010
38,000 UNDER 40,000	353	334	25	353	434	13,763	429	2,067	1,924	150	2,065	2,591	80,521	2,753
40,000 UNDER 45,000	667	642	32	666	793	28,175	971	3,553	3,108	271	3,547	4,298	150,270	5,661
45,000 UNDER 50,000	345	334	19	349	423	16,449	834	2,132	2,200	128	2,378	2,870	112,627	4,751
50,000 UNDER 75,000	541	519	19	560	644	32,860	1,593	4,225	3,621	149	4,221	4,873	250,406	13,401
75,000 UNDER 100,000	105	100	*	103	146	8,878	525	1,259	1,140	48	1,289	1,497	110,434	7,501
100,000 AND OVER	91	84	*	91	93	14,588	1,316	1,404	1,342	33	1,484	1,696	259,386	21,656
TOTALS	30,901	17,378	10,733	20,619	22,125	549,508	611,943	189,801	97,037	69,662	125,524	172,165	93,188,460	997,720
ADJUSTED GROSS INCOME CLASS	GLENN							HUMBOLDT						
	NUMBER OF RETURNS				ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	203	141	61	*	183	93,441	611	704	283	358	20	446	63,750	95
\$1 UNDER \$2,000	503	103	314	14	158	436	*	4,055	496	3,331	104	1,623	3,395	3
2,000 UNDER 4,000	550	108	161	*	204	1,683	*	3,928	580	1,923	125	1,010	11,822	5
4,000 UNDER 6,000	689	196	232	199	339	3,294	5	3,626	740	1,716	1,191	1,236	18,097	32
6,000 UNDER 8,000	686	238	269	360	425	4,676	23	3,219	914	1,512	1,934	1,245	22,454	121
8,000 UNDER 10,000	577	264	231	257	500	5,188	34	2,757	975	1,331	1,504	1,336	24,747	189
10,000 UNDER 12,000	585	317	249	507	544	6,421	56	2,437	1,037	1,172	2,158	1,367	26,764	287
12,000 UNDER 14,000	543	346	224	517	627	7,038	79	2,222	1,109	968	2,118	1,333	28,845	389
14,000 UNDER 16,000	474	320	164	465	586	7,102	99	1,937	1,066	830	1,590	1,318	29,083	473
16,000 UNDER 18,000	429	310	135	423	533	7,278	121	1,957	1,204	790	1,926	1,538	33,266	626
18,000 UNDER 20,000	359	293	109	387	498	7,370	131	1,989	1,389	753	1,979	1,924	37,731	738
20,000 UNDER 22,000	349	283	89	368	427	7,325	148	1,853	1,343	596	1,840	1,857	38,913	845
22,000 UNDER 24,000	294	247	74	294	382	6,753	152	1,645	1,333	458	1,636	1,863	37,818	848
24,000 UNDER 26,000	247	217	68	246	309	6,157	142	1,390	1,149	330	1,585	1,578	34,749	845
26,000 UNDER 28,000	208	185	40	208	238	5,835	147	1,199	1,070	251	1,197	1,375	32,362	820
28,000 UNDER 30,000	159	144	20	158	222	4,616	124	1,079	964	166	1,077	1,255	31,285	858
30,000 UNDER 32,000	150	141	21	150	210	4,642	133	897	822	128	896	1,114	27,791	812
32,000 UNDER 34,000	134	118	18	134	169	4,418	143	719	660	93	718	817	23,708	737
34,000 UNDER 36,000	104	97	9	104	121	3,836	121	658	611	76	658	767	23,000	754
36,000 UNDER 38,000	64	67	6	64	78	2,555	84	524	485	51	524	597	19,378	677
38,000 UNDER 40,000	64	59	5	64	63	2,499	96	423	400	39	423	483	16,502	606
40,000 UNDER 45,000	100	101	7	107	135	4,563	183	680	636	53	680	786	28,794	1,184
45,000 UNDER 50,000	55	48	*	55	68	2,618	133	412	368	26	412	499	19,393	903
50,000 UNDER 75,000	167	148	11	167	205	9,941	572	694	661	38	694	845	40,905	2,284
75,000 UNDER 100,000	56	52	*	56	59	4,761	363	184	165	7	184	213	15,585	1,137
100,000 AND OVER	55	51	*	55	71	8,457	823	190	173	8	190	225	38,743	2,724
TOTALS	7,885	4,612	2,470	5,358	7,354	9125,601	63,923	42,178	20,843	17,004	27,463	28,630	9661,360	618,904

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

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ADJUSTED GROSS INCOME CLASS	IMPERIAL							INYO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	370	265	117	10	379	-411.844	8103	130	67	64	-	71	-4684	-
\$1 UNDER \$2,000	2,003	412	957	46	945	1,782	1	698	137	397	12	75	495	4
2,000 UNDER 4,000	2,763	710	664	56	2,555	8,417	2	641	56	195	41	137	1,906	52
4,000 UNDER 6,000	3,295	1,143	931	745	4,138	16,677	19	591	144	238	194	200	2,976	5
6,000 UNDER 8,000	3,176	1,433	998	1,173	4,993	22,171	71	529	164	266	208	256	3,691	18
8,000 UNDER 10,000	2,823	1,566	932	962	5,458	25,349	115	513	197	265	253	321	4,604	31
10,000 UNDER 12,000	2,574	1,685	870	1,900	6,248	28,274	175	424	200	190	162	274	4,660	45
12,000 UNDER 14,000	2,277	1,504	824	2,132	5,611	29,693	279	360	194	180	136	213	4,691	60
14,000 UNDER 16,000	1,764	1,260	633	1,710	4,371	26,472	339	347	206	151	156	247	5,189	76
16,000 UNDER 18,000	1,499	1,074	526	1,469	3,174	25,351	395	342	216	146	135	261	5,803	102
18,000 UNDER 20,000	1,280	949	407	1,274	2,672	24,465	435	339	225	141	134	329	6,417	117
20,000 UNDER 22,000	1,110	895	340	1,110	2,064	23,453	447	327	251	159	171	324	6,856	139
22,000 UNDER 24,000	903	736	271	873	1,545	20,839	448	300	261	131	270	335	6,892	156
24,000 UNDER 26,000	804	670	221	802	1,345	20,343	472	267	234	100	204	353	7,183	174
26,000 UNDER 28,000	668	603	174	663	989	17,973	420	236	213	75	236	316	6,373	158
28,000 UNDER 30,000	564	511	115	544	810	16,330	428	207	167	61	206	291	5,978	156
30,000 UNDER 32,000	524	480	92	524	889	14,232	454	180	167	44	180	221	5,568	188
32,000 UNDER 34,000	438	431	64	430	619	14,102	459	167	159	29	167	166	4,656	143
34,000 UNDER 36,000	347	312	38	336	503	11,784	374	120	122	19	126	135	4,477	139
36,000 UNDER 38,000	243	208	35	242	375	12,687	411	80	80	19	95	127	3,624	118
38,000 UNDER 40,000	254	235	31	254	391	9,709	331	77	72	12	77	82	3,002	105
40,000 UNDER 45,000	478	445	37	474	655	20,247	772	150	145	21	150	175	6,317	233
45,000 UNDER 50,000	299	277	16	299	417	14,283	627	50	47	10	72	83	3,416	145
50,000 UNDER 55,000	470	445	19	469	653	30,269	1,067	97	91	6	97	123	5,704	303
55,000 UNDER 60,000	157	137	7	157	166	11,646	919	36	32	-	36	41	3,143	229
60,000 AND OVER	107	112	7	106	250	36,117	3,655	19	16	-	19	23	2,803	271
TOTALS	31,404	18,563	9,285	19,030	52,179	647,051	813,030	7,275	3,905	2,853	4,034	5,121	8115,935	83,097
ADJUSTED GROSS INCOME CLASS	KERN							KINGS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,785	952	523	50	1,817	-429,448	4164	349	229	134	9	126	-464,798	620
\$1 UNDER \$2,000	13,107	1,373	5,244	271	4,669	8,240	71	1,800	348	1,083	49	216	1,384	2
2,000 UNDER 4,000	10,595	1,812	3,696	363	5,957	32,035	84	1,690	345	865	53	950	5,144	3
4,000 UNDER 6,000	13,127	2,782	4,462	3,342	7,281	83,139	93	1,631	514	610	524	1,233	9,177	13
6,000 UNDER 8,000	10,951	3,402	4,693	5,279	8,697	72,760	132	1,639	678	693	697	1,732	12,876	57
8,000 UNDER 10,000	9,607	3,766	4,516	4,303	6,519	86,411	559	1,716	785	657	753	1,731	15,645	91
10,000 UNDER 12,000	6,768	4,287	4,278	7,544	9,019	98,608	913	1,559	832	632	1,305	1,822	17,107	147
12,000 UNDER 14,000	7,894	6,776	3,680	7,676	8,212	103,722	1,259	1,422	886	590	1,340	1,934	18,688	204
14,000 UNDER 16,000	6,819	6,198	1,887	6,749	7,614	108,194	1,508	1,274	809	474	1,100	1,701	18,350	249
16,000 UNDER 18,000	6,550	6,220	2,718	6,384	7,400	113,220	1,851	1,180	849	417	1,155	1,565	20,042	315
18,000 UNDER 20,000	6,170	6,255	2,365	6,085	7,144	117,420	2,190	1,124	873	395	1,110	1,625	21,354	360
20,000 UNDER 22,000	5,911	4,302	2,024	5,857	7,294	124,140	2,573	1,016	835	284	1,013	1,480	21,279	406
22,000 UNDER 24,000	5,323	4,446	1,783	5,682	7,809	131,609	2,874	852	739	186	851	1,229	19,565	603
24,000 UNDER 26,000	5,140	4,261	1,379	5,120	6,422	128,382	2,974	721	694	127	720	949	17,994	592
26,000 UNDER 28,000	4,723	4,039	1,062	4,713	6,153	127,594	3,156	608	558	95	608	873	16,387	594
28,000 UNDER 30,000	4,166	3,681	813	4,157	5,566	120,883	3,184	540	506	67	540	775	15,633	594
30,000 UNDER 32,000	3,572	3,204	504	3,568	4,695	110,657	3,082	437	414	45	437	585	13,527	572
32,000 UNDER 34,000	3,016	2,776	444	3,019	4,060	99,392	2,894	343	325	18	343	476	11,790	534
34,000 UNDER 36,000	2,633	2,433	303	2,619	3,524	92,254	2,888	272	261	21	271	377	9,507	255
36,000 UNDER 38,000	2,245	2,085	250	2,245	3,004	83,615	2,765	229	211	17	225	310	6,313	280
38,000 UNDER 40,000	1,796	1,673	159	1,796	2,394	70,025	2,456	177	170	7	177	194	6,902	249
40,000 UNDER 45,000	3,303	3,092	258	3,302	4,292	139,616	5,388	320	304	22	320	380	13,487	529
45,000 UNDER 50,000	2,038	1,960	106	2,037	2,579	96,388	5,096	207	195	12	207	259	9,796	462
50,000 UNDER 55,000	3,149	2,762	119	3,146	3,734	184,010	9,766	365	330	12	365	415	21,607	1,208
55,000 UNDER 60,000	801	724	20	801	861	66,213	4,817	100	85	3	100	95	8,554	628
60,000 AND OVER	927	829	11	926	1,049	206,793	16,653	133	116	3	133	150	28,197	2,067
TOTALS	142,473	78,107	51,403	97,135	136,789	82,544,862	978,462	22,141	12,437	6,957	14,704	23,971	8356,517	59,834

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	LAKE							LASSEN						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	315	181	112	4	128	-42,029	85	151	94	32	3	116	-81,189	82
\$1 UNDER \$2,000	1,650	452	1,077	25	504	946	1	680	112	349	16	212	566	+
2,000 UNDER 4,000	1,054	310	389	32	388	3,194	2	674	161	247	25	366	2,041	+
4,000 UNDER 6,000	1,109	462	488	289	630	5,978	8	599	194	217	172	288	3,003	6
6,000 UNDER 8,000	1,134	542	426	446	603	7,957	29	509	233	224	286	311	4,110	21
8,000 UNDER 10,000	1,069	583	328	399	595	9,504	48	509	233	197	240	284	4,579	21
10,000 UNDER 12,000	969	615	320	772	506	10,629	86	465	243	164	398	314	5,118	48
12,000 UNDER 14,000	827	561	262	734	513	10,767	103	450	283	175	417	388	5,859	64
14,000 UNDER 16,000	715	501	193	664	463	10,699	116	403	259	114	385	369	6,056	82
16,000 UNDER 18,000	625	484	152	590	466	10,631	147	386	287	104	376	380	6,568	104
18,000 UNDER 20,000	511	412	122	485	394	9,717	151	365	279	83	358	382	6,946	128
20,000 UNDER 22,000	498	410	124	486	451	10,436	186	372	291	90	362	417	7,804	151
22,000 UNDER 24,000	425	371	85	417	436	9,746	184	332	278	59	325	383	7,620	159
24,000 UNDER 26,000	370	330	67	365	367	9,239	187	298	258	57	297	356	7,434	165
26,000 UNDER 28,000	307	264	52	307	297	8,277	205	254	230	42	253	343	6,053	163
28,000 UNDER 30,000	267	248	37	267	266	7,748	195	217	197	27	217	268	6,295	165
30,000 UNDER 32,000	201	188	37	201	218	6,221	158	177	165	24	176	218	5,480	150
32,000 UNDER 34,000	197	181	33	197	171	6,500	190	122	119	14	122	159	4,823	118
34,000 UNDER 36,000	162	152	29	162	183	5,671	176	119	127	18	119	191	4,853	155
36,000 UNDER 38,000	116	109	10	116	117	4,288	141	99	94	6	98	119	3,657	121
38,000 UNDER 40,000	108	100	16	108	122	4,207	146	72	69	7	71	78	2,885	97
40,000 UNDER 45,000	163	148	10	163	155	6,934	271	147	140	14	147	170	6,212	242
45,000 UNDER 50,000	90	97	+	97	119	4,633	183	55	52	+	55	66	2,600	108
50,000 UNDER 75,000	171	159	9	171	174	10,169	532	91	86	7	91	113	5,319	261
75,000 UNDER 100,000	50	43	+	50	53	4,179	301	18	15	+	18	20	1,544	110
100,000 AND OVER	22	19	-	22	23	10,935	276	15	14	+	15	13	4,534	174
TOTALS	13,204	7,882	4,367	7,571	8,362	618,178	64,047	7,679	4,513	2,278	5,064	6,354	6120,690	62,821
ADJUSTED GROSS INCOME CLASS	LOS ANGELES							MADERA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	30,992	10,512	15,959	857	16,309	-227,736	82,239	378	245	86	8	375	-66,032	94
\$1 UNDER \$2,000	282,114	31,373	191,530	5,397	92,784	171,534	349	1,594	379	870	35	552	1,184	2
2,000 UNDER 4,000	218,117	25,138	94,194	7,133	93,790	650,311	547	1,552	366	534	45	966	4,704	4
4,000 UNDER 6,000	231,076	37,219	114,855	71,348	143,131	1,185,048	2,066	1,669	547	629	407	1,220	8,348	13
6,000 UNDER 8,000	228,938	49,194	130,602	126,819	192,714	1,601,129	8,041	1,649	685	649	716	1,545	11,571	45
8,000 UNDER 10,000	218,673	55,865	129,270	117,409	199,097	1,966,470	14,949	1,560	749	663	610	1,679	14,027	75
10,000 UNDER 12,000	207,608	58,975	124,405	179,231	190,530	2,280,298	25,514	1,354	756	545	1,073	1,600	14,647	118
12,000 UNDER 14,000	186,925	59,015	110,895	175,147	172,800	2,424,820	35,478	1,250	741	496	1,127	1,399	16,205	175
14,000 UNDER 16,000	162,437	59,133	92,586	155,142	153,901	2,433,013	42,736	1,126	811	388	1,075	1,416	16,910	215
16,000 UNDER 18,000	142,879	59,292	77,535	138,704	140,647	2,425,910	48,874	961	709	326	934	1,224	16,340	232
18,000 UNDER 20,000	130,335	60,038	66,269	127,609	134,772	2,474,292	55,384	983	740	282	961	1,253	18,674	308
20,000 UNDER 22,000	118,751	61,750	54,561	117,882	127,566	2,441,810	59,998	907	768	210	894	1,208	19,048	321
22,000 UNDER 24,000	107,024	61,990	44,162	105,832	118,781	2,459,273	62,637	812	688	167	807	1,081	18,645	364
24,000 UNDER 26,000	95,122	61,236	35,283	96,319	108,832	2,376,076	62,843	725	668	112	721	946	18,105	366
26,000 UNDER 28,000	82,990	58,174	26,305	82,447	98,021	2,238,810	61,264	644	588	88	642	916	17,400	391
28,000 UNDER 30,000	73,672	55,424	20,480	73,276	88,337	2,134,741	60,395	512	472	59	511	676	14,841	355
30,000 UNDER 32,000	63,933	50,515	15,678	63,631	77,952	1,980,417	58,163	442	413	39	442	598	13,705	348
32,000 UNDER 34,000	56,904	46,758	12,255	56,661	70,721	1,876,656	57,060	427	399	35	426	557	14,082	393
34,000 UNDER 36,000	49,767	41,739	9,724	49,586	61,384	1,740,530	55,324	404	292	22	303	485	10,417	310
36,000 UNDER 38,000	43,214	35,068	7,418	43,095	53,373	1,598,096	52,872	229	219	14	229	324	8,465	260
38,000 UNDER 40,000	37,568	32,751	5,910	37,461	46,297	1,464,277	50,517	218	207	11	217	273	8,501	280
40,000 UNDER 45,000	72,854	64,479	9,466	72,651	89,194	3,084,656	114,470	415	397	21	415	545	17,509	633
45,000 UNDER 50,000	49,368	44,204	5,349	49,275	59,451	2,356,655	95,855	188	179	9	188	213	8,880	383
50,000 UNDER 75,000	96,204	79,552	7,873	96,019	105,355	5,329,316	265,094	377	350	17	377	385	22,399	1,242
75,000 UNDER 100,000	23,456	20,234	1,599	23,600	27,948	2,023,914	125,751	129	114	+	129	114	11,120	810
100,000 AND OVER	29,855	25,443	1,521	29,804	35,900	5,992,611	546,886	124	113	+	124	116	32,970	2,074
TOTALS	3,034,956	1,247,953	1,407,084	2,072,715	2,699,669	656,490,927	81,965,226	20,531	12,595	6,277	13,414	21,564	6353,071	89,724

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

64

ADJUSTED GROSS INCOME CLASS	MARIN							MARIPOSA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,266	472	394	89	708	-817,504	8235	77	48	11	*	47	-8560	81
11 UNDER 22,000	5,564	429	2,445	207	1,073	5,210	15	310	71	139	16	69	245	1
2,000 UNDER 4,000	8,509	465	2,306	315	1,243	19,750	44	362	76	106	10	103	1,094	*
4,000 UNDER 6,000	6,511	653	2,659	2,606	1,240	32,473	90	306	107	150	120	108	1,939	3
6,000 UNDER 8,000	5,912	543	2,745	4,363	1,641	41,238	294	336	148	155	205	152	2,708	13
8,000 UNDER 10,000	5,720	1,019	2,880	4,112	1,764	51,489	538	347	145	137	179	151	3,103	22
10,000 UNDER 12,000	5,652	1,154	2,992	5,079	2,110	62,064	869	284	143	97	235	120	3,119	31
12,000 UNDER 14,000	5,321	1,258	2,807	4,974	1,974	69,073	1,211	228	141	67	203	147	2,966	34
14,000 UNDER 16,000	4,723	1,189	2,411	4,533	1,592	70,707	1,464	226	159	86	214	174	3,392	44
16,000 UNDER 18,000	4,409	1,296	2,238	4,340	1,951	76,225	1,760	193	124	55	172	132	3,114	51
18,000 UNDER 20,000	4,032	1,410	1,919	3,923	1,925	76,584	1,947	181	149	48	175	174	3,432	55
20,000 UNDER 22,000	3,704	1,426	1,563	3,631	2,017	77,758	2,118	151	132	43	147	140	3,167	54
22,000 UNDER 24,000	3,461	1,526	1,350	3,177	2,113	79,087	2,279	146	121	41	141	142	3,359	70
24,000 UNDER 26,000	3,216	1,641	1,119	3,182	2,183	80,334	2,401	120	108	32	119	125	2,996	68
26,000 UNDER 28,000	2,818	1,654	794	2,793	2,233	76,059	2,296	92	89	15	90	132	2,454	55
28,000 UNDER 30,000	2,623	1,670	700	2,610	2,156	76,012	2,508	88	81	17	85	114	2,544	63
30,000 UNDER 32,000	2,374	1,666	523	2,360	2,088	73,552	2,322	64	60	6	64	105	1,900	52
32,000 UNDER 34,000	2,314	1,717	446	2,299	2,028	76,310	2,465	56	52	5	56	74	1,846	54
34,000 UNDER 36,000	2,093	1,592	353	2,081	2,099	73,213	2,454	45	43	7	45	54	1,575	47
36,000 UNDER 38,000	1,944	1,522	284	1,935	1,963	71,884	2,446	41	38	4	41	47	1,511	50
38,000 UNDER 40,000	1,750	1,443	243	1,741	1,754	68,251	2,443	34	30	7	34	39	1,323	46
40,000 UNDER 45,000	3,027	3,194	464	3,814	4,139	162,385	6,264	49	47	5	49	48	2,062	81
45,000 UNDER 50,000	2,757	2,339	250	2,752	3,058	130,590	5,501	13	13	*	13	14	617	26
50,000 UNDER 75,000	6,498	5,711	462	6,409	7,489	386,820	19,622	48	44	*	48	44	2,812	147
75,000 UNDER 100,000	2,003	1,757	72	2,003	2,726	172,264	10,782	15	14	*	15	25	1,272	76
100,000 AND OVER	1,968	1,740	68	1,968	2,629	387,815	33,553	6	6	-	*	7	1,656	173
TOTALS	99,109	40,823	34,483	77,576	50,666	12,481,571	8107,801	3,938	2,189	1,236	2,487	2,407	855,766	81,322

ADJUSTED GROSS INCOME CLASS	MERCED							MENDOCINO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	947	603	294	30	862	-413,646	511	559	294	209	5	365	-61,591	68
11 UNDER 22,000	4,296	818	2,458	95	1,981	3,030	3	2,619	467	1,653	49	850	1,744	1
2,000 UNDER 4,000	3,782	851	1,268	85	2,275	11,412	5	2,103	388	831	65	303	6,365	5
4,000 UNDER 6,000	3,968	1,138	1,547	1,152	2,909	19,843	35	2,249	595	966	656	1,077	11,224	17
6,000 UNDER 8,000	3,949	1,457	1,788	1,956	3,641	27,627	130	1,757	602	865	962	1,294	13,685	61
8,000 UNDER 10,000	3,559	1,604	1,650	1,559	3,535	32,038	202	1,853	752	819	644	1,410	16,667	105
10,000 UNDER 12,000	3,406	1,720	1,550	2,863	3,107	37,298	325	1,610	767	774	1,373	1,254	17,694	166
12,000 UNDER 14,000	2,651	1,638	1,158	2,563	3,387	34,453	383	1,431	775	617	1,331	1,132	18,584	226
14,000 UNDER 16,000	2,310	1,526	912	2,256	2,811	34,632	449	1,318	808	541	1,255	1,170	19,732	284
16,000 UNDER 18,000	2,039	1,445	704	1,909	2,758	34,633	536	1,342	912	533	1,306	1,257	22,810	349
18,000 UNDER 20,000	1,942	1,476	609	1,908	2,576	36,850	649	1,266	926	464	1,230	1,360	24,045	426
20,000 UNDER 22,000	1,761	1,462	455	1,742	2,399	36,928	680	1,133	890	342	1,125	1,290	23,789	473
22,000 UNDER 24,000	1,493	1,283	313	1,459	2,115	34,301	692	979	808	277	968	1,204	22,509	478
24,000 UNDER 26,000	1,329	1,164	220	1,323	1,812	33,159	750	854	746	186	850	995	21,302	483
26,000 UNDER 28,000	1,113	977	180	1,110	1,399	29,999	738	756	673	159	756	915	20,399	500
28,000 UNDER 30,000	916	833	97	916	1,236	26,526	684	647	582	118	646	772	18,734	487
30,000 UNDER 32,000	806	751	57	806	1,084	24,993	691	520	484	75	519	610	16,105	441
32,000 UNDER 34,000	667	626	71	666	890	21,981	654	389	369	51	339	450	12,822	374
34,000 UNDER 36,000	530	506	48	530	693	18,522	569	323	304	38	322	417	11,297	350
36,000 UNDER 38,000	415	391	22	414	536	15,356	508	263	238	31	263	327	9,695	323
38,000 UNDER 40,000	371	346	21	370	490	14,459	521	235	222	21	234	295	9,137	316
40,000 UNDER 45,000	646	616	39	646	782	27,371	1,050	377	351	37	376	466	15,949	613
45,000 UNDER 50,000	398	381	19	398	510	18,818	817	217	198	17	217	222	10,239	433
50,000 UNDER 75,000	707	654	32	707	809	41,839	2,322	404	365	20	404	432	23,805	1,304
75,000 UNDER 100,000	207	184	*	207	228	17,733	1,260	127	112	3	127	148	10,882	764
100,000 AND OVER	203	178	*	202	214	34,884	2,788	106	93	3	106	88	22,406	2,382
TOTALS	44,421	24,618	15,523	27,947	45,942	9655,039	817,472	25,637	13,841	9,653	16,378	20,683	9400,052	811,389

FOOTNOTES FOLLOW THIS SECTION

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	MODOC							MONO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	109	69	12	*	99	-13.824	4	71	39	20	3	51	-6713	4
\$1 UNDER \$2,000	236	55	114	6	95	196	4	215	21	72	13	17	267	4
2,000 UNDER 4,000	253	64	76	14	110	701	51	329	25	180	17	50	1,007	51
4,000 UNDER 6,000	215	74	65	61	117	1,076	1	394	43	239	145	89	1,957	4
6,000 UNDER 8,000	249	100	64	123	146	1,742	7	365	56	229	262	116	2,362	10
8,000 UNDER 10,000	256	135	57	96	207	2,294	12	284	70	193	196	81	2,945	25
10,000 UNDER 12,000	105	104	44	152	141	2,031	16	250	69	153	226	79	2,735	38
12,000 UNDER 14,000	171	116	53	159	149	2,219	24	215	65	138	204	100	2,703	45
14,000 UNDER 16,000	155	112	40	151	143	2,317	30	174	63	67	159	85	2,613	44
16,000 UNDER 18,000	151	120	37	144	147	2,570	37	176	101	92	167	116	2,985	52
18,000 UNDER 20,000	157	129	36	157	165	2,973	50	152	101	76	154	113	2,987	57
20,000 UNDER 22,000	114	94	23	113	135	2,391	45	135	87	65	133	114	2,821	62
22,000 UNDER 24,000	84	65	17	84	73	1,925	46	126	91	40	123	123	2,095	62
24,000 UNDER 26,000	58	72	12	83	110	2,196	57	80	54	36	89	64	2,247	56
26,000 UNDER 28,000	63	56	10	63	72	1,696	44	68	54	21	68	54	1,836	46
28,000 UNDER 30,000	50	67	3	52	60	1,503	41	60	46	20	60	56	1,736	44
30,000 UNDER 32,000	51	50	*	51	74	1,579	42	67	53	18	66	71	2,073	57
32,000 UNDER 34,000	42	40	3	42	58	1,385	42	48	34	11	40	44	1,316	38
34,000 UNDER 36,000	44	44	*	44	49	1,557	48	43	39	8	43	41	1,507	42
36,000 UNDER 38,000	20	19	*	20	26	735	26	42	39	5	42	52	1,553	47
38,000 UNDER 40,000	14	13	*	14	18	544	21	38	33	5	38	43	1,485	45
40,000 UNDER 45,000	43	40	*	43	47	1,022	76	60	55	10	60	69	2,542	85
45,000 UNDER 50,000	13	17	*	13	*	845	42	35	32	4	34	30	1,651	57
50,000 UNDER 75,000	43	41	*	43	28	2,507	141	76	62	*	76	92	4,613	207
75,000 UNDER 100,000	8	*	*	8	13	665	45	10	8	*	10	16	856	53
100,000 AND OVER	3	*	*	*	*	488	51	23	19	*	23	36	3,769	326
TOTALS	2,831	1,691	693	1,750	2,272	336,111	5945	3,544	1,396	1,733	2,470	1,905	554,628	81,516
ADJUSTED GROSS INCOME CLASS	MONTEREY							NAPA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,625	835	404	59	1,216	-621,500	569	385	179	203	16	195	-62,317	16
\$1 UNDER \$2,000	7,030	1,092	3,534	250	2,256	5,529	9	2,900	369	1,630	70	459	2,000	4
2,000 UNDER 4,000	7,479	1,156	2,621	204	3,267	22,619	23	2,488	319	371	74	564	5,523	5
4,000 UNDER 6,000	6,259	1,700	3,540	2,664	4,898	41,327	74	2,670	472	1,187	955	1,314	29	25
6,000 UNDER 8,000	8,240	2,227	3,921	4,621	6,169	57,410	291	2,500	605	1,286	1,625	1,223	12,055	104
8,000 UNDER 10,000	7,465	2,435	3,737	4,052	6,335	66,991	504	2,319	724	1,130	1,329	1,403	28,862	167
10,000 UNDER 12,000	6,903	2,646	3,541	5,775	7,163	75,841	765	2,206	819	1,147	1,886	1,466	24,253	269
12,000 UNDER 14,000	6,048	2,746	3,092	5,502	6,682	76,457	1,013	2,094	871	1,078	1,919	1,427	27,167	379
14,000 UNDER 16,000	5,273	2,703	2,666	5,028	6,004	79,022	1,234	1,907	909	972	1,791	1,390	28,559	459
16,000 UNDER 18,000	4,704	2,727	2,223	4,531	5,714	79,924	1,304	1,858	957	867	1,706	1,334	31,547	596
18,000 UNDER 20,000	4,436	2,813	1,944	4,329	5,606	84,241	1,640	1,664	1,001	691	1,613	1,426	31,595	647
20,000 UNDER 22,000	4,118	2,769	1,567	4,064	5,179	86,419	1,834	1,558	1,004	593	1,530	1,351	32,738	724
22,000 UNDER 24,000	3,715	2,659	1,195	3,676	4,547	85,361	1,945	1,536	1,050	501	1,513	1,439	35,317	830
24,000 UNDER 26,000	3,393	2,634	917	3,360	4,192	84,755	1,988	1,465	1,123	405	1,456	1,603	36,607	888
26,000 UNDER 28,000	2,836	2,325	673	2,824	3,532	76,443	1,801	1,245	1,015	283	1,237	1,412	33,645	844
28,000 UNDER 30,000	2,495	2,106	493	2,479	3,009	72,296	1,910	1,210	1,042	254	1,204	1,456	35,068	915
30,000 UNDER 32,000	2,202	1,893	357	2,199	2,678	68,204	1,936	1,014	908	159	1,011	1,258	31,421	854
32,000 UNDER 34,000	1,851	1,637	320	1,845	2,160	61,005	1,831	926	822	143	924	1,115	30,553	902
34,000 UNDER 36,000	1,568	1,386	199	1,564	1,805	54,816	1,723	785	731	127	785	982	27,461	844
36,000 UNDER 38,000	1,296	1,159	150	1,296	1,448	48,016	1,602	668	630	75	668	890	24,880	777
38,000 UNDER 40,000	1,058	953	119	1,057	1,232	41,202	1,431	587	556	54	585	776	22,827	756
40,000 UNDER 45,000	2,040	1,825	152	2,036	2,252	86,408	3,242	979	923	84	979	1,240	41,426	1,566
45,000 UNDER 50,000	1,262	1,162	20	1,262	1,470	60,726	2,576	668	622	45	667	751	31,574	1,304
50,000 UNDER 75,000	2,403	2,092	111	2,399	2,511	142,515	7,413	1,043	949	71	1,041	1,277	61,678	3,147
75,000 UNDER 100,000	708	565	22	707	700	60,765	4,110	283	258	9	283	365	24,248	1,575
100,000 AND OVER	243	704	22	843	817	165,500	14,630	265	229	14	265	319	42,429	3,602
TOTALS	99,277	49,027	37,630	68,809	92,922	81,764,292	957,058	37,303	19,095	13,984	27,217	28,177	8714,318	822,172

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)[†]
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

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ADJUSTED GROSS INCOME CLASS	NEVADA							ORANGE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	359	191	139	8	211	42,802	94	8,377	3,935	3,163	356	5,755	4106.621	61,055
\$1 UNDER 2,000	1,502	272	810	40	449	1,195	4	51,163	6,446	23,087	1,660	11,770	43,949	97
2,000 UNDER 4,000	1,476	302	543	63	412	4,467	4	56,961	5,597	16,855	2,462	16,015	171,770	172
4,000 UNDER 6,000	1,550	443	607	465	588	7,750	11	57,430	8,245	22,422	20,503	23,732	286,328	614
6,000 UNDER 8,000	1,582	575	598	721	736	10,512	45	53,005	10,905	24,794	34,149	31,061	370,621	2,214
8,000 UNDER 10,000	1,467	667	596	671	737	13,194	81	51,764	12,589	26,938	31,834	34,827	465,953	4,062
10,000 UNDER 12,000	1,315	712	408	1,063	773	14,438	120	50,715	13,762	28,198	43,657	34,567	557,340	6,824
12,000 UNDER 14,000	1,216	726	433	1,055	773	15,790	171	46,333	16,063	26,059	42,560	32,305	601,213	9,181
14,000 UNDER 16,000	1,003	654	325	909	678	15,067	196	40,824	16,498	21,978	38,201	30,286	611,448	10,911
16,000 UNDER 18,000	954	679	284	890	721	16,223	232	36,414	15,103	18,832	34,639	29,018	618,528	12,298
18,000 UNDER 20,000	830	656	233	839	719	16,737	260	34,264	16,476	16,512	33,145	29,179	650,331	14,069
20,000 UNDER 22,000	776	605	203	758	714	16,305	295	31,840	17,459	13,761	31,106	28,705	668,326	15,229
22,000 UNDER 24,000	744	634	166	745	732	17,557	361	29,683	18,474	11,434	29,162	29,190	682,422	16,041
24,000 UNDER 26,000	576	506	105	587	603	14,881	519	27,700	16,954	8,984	27,350	29,413	692,070	16,710
26,000 UNDER 28,000	554	489	76	559	630	15,239	345	25,063	19,321	7,276	25,640	29,412	697,891	17,262
28,000 UNDER 30,000	502	444	70	499	579	14,597	353	23,498	19,042	5,819	23,739	28,493	692,733	17,748
30,000 UNDER 32,000	435	400	53	435	440	13,472	348	21,918	18,481	4,551	21,810	26,996	679,255	17,943
32,000 UNDER 34,000	367	355	46	366	434	12,756	354	20,264	17,377	3,578	20,170	25,795	668,525	18,525
34,000 UNDER 36,000	309	285	24	307	356	10,704	317	16,246	16,171	2,722	16,186	23,634	638,133	18,310
36,000 UNDER 38,000	251	240	24	251	298	9,267	290	14,759	15,245	2,189	16,703	22,014	619,756	18,641
38,000 UNDER 40,000	202	182	13	202	191	7,680	259	14,599	13,383	1,686	14,569	19,292	569,014	17,970
40,000 UNDER 45,000	304	352	25	353	387	16,227	689	29,166	26,975	2,630	29,109	39,144	1,235,394	42,134
45,000 UNDER 50,000	210	205	8	210	217	10,330	424	20,039	18,745	1,361	19,993	27,285	948,539	36,031
50,000 UNDER 75,000	304	355	11	304	413	22,556	1,093	34,214	31,630	1,657	34,157	47,006	2,008,831	93,529
75,000 UNDER 100,000	112	105	*	112	130	9,401	636	7,617	6,660	286	7,603	10,637	649,742	38,460
100,000 AND OVER	84	54	*	64	86	14,041	1,054	7,397	6,595	99	7,388	10,299	1,894,851	117,229
TOTALS	19,177	11,091	5,890	12,622	13,015	6317,904	10,185	816,433	386,151	276,971	609,905	675,990	617,616,342	5563,507
ADJUSTED GROSS INCOME CLASS	PLACER							PLUMAS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	783	418	303	23	532	47,332	913	109	66	22	3	40	4667	*
\$1 UNDER 2,000	4,317	762	2,512	77	992	3,070	2	559	96	327	16	153	425	*
2,000 UNDER 4,000	3,681	576	1,315	125	1,059	11,051	6	533	105	218	20	172	1,613	91
4,000 UNDER 6,000	3,700	821	1,521	1,165	1,214	18,432	41	503	197	228	146	316	2,594	4
6,000 UNDER 8,000	3,367	1,075	1,419	1,907	1,441	23,494	126	474	104	195	235	256	3,327	15
8,000 UNDER 10,000	3,058	1,219	1,369	1,581	1,533	27,783	197	480	236	190	213	323	4,311	26
10,000 UNDER 12,000	2,735	1,394	1,120	2,227	1,709	30,051	281	384	207	146	325	281	4,229	38
12,000 UNDER 14,000	2,548	1,313	1,009	2,250	1,539	33,101	399	380	224	153	352	290	4,922	57
14,000 UNDER 16,000	2,276	1,303	849	2,079	1,651	34,100	439	332	229	124	318	263	4,973	66
16,000 UNDER 18,000	2,071	1,325	670	1,951	1,684	35,197	552	363	249	141	350	312	6,196	103
18,000 UNDER 20,000	2,023	1,367	579	1,932	1,673	38,418	667	336	256	113	331	394	6,374	113
20,000 UNDER 22,000	1,972	1,502	443	1,997	2,055	41,370	735	274	228	85	272	291	5,756	113
22,000 UNDER 24,000	1,945	1,554	351	1,906	2,205	44,751	876	270	233	66	265	307	6,208	129
24,000 UNDER 26,000	1,779	1,493	298	1,758	2,036	46,411	929	232	204	53	231	295	5,800	129
26,000 UNDER 28,000	1,571	1,338	184	1,555	1,950	42,367	962	205	194	36	208	247	5,606	136
28,000 UNDER 30,000	1,522	1,359	163	1,511	1,919	44,111	1,051	201	190	31	201	264	5,822	146
30,000 UNDER 32,000	1,306	1,220	115	1,299	1,726	40,450	1,002	140	126	24	140	197	4,328	122
32,000 UNDER 34,000	1,166	1,074	100	1,164	1,513	38,444	1,068	119	114	19	119	137	3,920	115
34,000 UNDER 36,000	1,049	994	89	1,046	1,326	36,707	1,047	89	89	11	89	118	3,108	96
36,000 UNDER 38,000	865	829	52	864	1,188	31,969	956	70	75	11	78	100	2,881	101
38,000 UNDER 40,000	733	696	38	731	968	28,592	925	69	64	7	69	86	2,696	98
40,000 UNDER 45,000	1,370	1,313	51	1,367	1,812	57,889	2,003	121	114	7	121	128	5,124	204
45,000 UNDER 50,000	885	851	32	882	1,228	41,674	1,616	56	54	*	56	57	2,649	111
50,000 UNDER 75,000	1,204	1,144	38	1,203	1,643	70,200	3,275	62	57	*	62	56	3,563	200
75,000 UNDER 100,000	249	223	9	249	346	21,071	1,334	16	16	*	16	22	1,387	84
100,000 AND OVER	196	186	5	196	257	32,739	2,307	14	14	*	14	11	1,686	145
TOTALS	48,401	27,259	14,634	32,955	37,429	6864,311	922,859	6,422	3,781	2,211	4,250	5,166	498,831	62,352

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	RIVERSIDE								SACRAMENTO							
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	RENTERS CREDIT	TAXABLE					ALL	JOINT	RENTERS CREDIT	TAXABLE				
ZERO AND DEFICIT	4,029	2,091	1,896	80	2,071	442,397	893		3,631	1,565	1,785	107	2,203	426,016	899	
\$1 UNDER \$2,000	20,766	4,790	12,357	501	6,173	13,019	22		31,484	4,574	20,635	673	11,161	19,224	21	
2,000 UNDER 4,000	17,451	3,391	6,033	669	6,890	52,731	55		23,326	3,034	8,697	868	6,701	70,191	63	
4,000 UNDER 6,000	19,249	4,959	7,773	5,644	10,227	96,359	164		23,666	4,035	10,322	6,110	8,359	116,195	225	
6,000 UNDER 8,000	10,346	6,231	8,019	9,361	11,430	128,112	570		22,097	5,091	10,518	13,772	9,812	154,420	882	
8,000 UNDER 10,000	17,147	7,000	7,799	8,029	12,556	154,039	967		20,350	5,925	10,251	11,605	10,717	153,137	1,472	
10,000 UNDER 12,000	15,702	7,353	7,110	12,637	12,914	172,631	1,561		19,818	6,324	10,191	17,062	11,719	217,776	2,497	
12,000 UNDER 14,000	14,206	7,420	6,069	12,699	12,662	184,343	2,131		19,029	6,013	9,407	17,741	12,105	246,658	3,532	
14,000 UNDER 16,000	12,260	6,943	4,925	11,413	11,829	183,855	2,565		14,328	6,007	7,221	15,392	11,133	242,464	4,053	
16,000 UNDER 18,000	11,000	7,029	4,196	10,587	11,486	188,267	2,935		14,387	7,050	5,602	13,926	11,209	244,283	4,576	
18,000 UNDER 20,000	10,519	7,119	3,514	10,224	11,566	199,787	3,453		13,674	7,593	4,711	13,335	11,353	259,748	5,342	
20,000 UNDER 22,000	9,903	7,190	3,009	9,710	11,127	207,851	3,882		13,305	8,219	3,876	13,107	12,433	279,311	6,127	
22,000 UNDER 24,000	9,304	7,124	2,459	9,210	11,048	214,332	4,344		12,772	8,612	3,463	12,616	12,804	293,610	6,903	
24,000 UNDER 26,000	8,490	6,900	1,600	8,401	10,561	212,134	4,505		11,345	6,479	2,255	11,203	12,291	283,535	6,906	
26,000 UNDER 28,000	7,340	6,001	1,367	7,310	9,430	192,394	4,496		10,800	8,121	1,745	10,270	11,469	277,940	7,222	
28,000 UNDER 30,000	6,497	5,033	1,008	6,377	8,608	191,421	4,568		9,396	7,830	1,346	9,370	10,847	272,246	7,321	
30,000 UNDER 32,000	5,690	5,094	839	5,664	7,329	176,195	4,504		8,500	7,132	1,011	8,291	9,926	257,459	7,317	
32,000 UNDER 34,000	4,836	4,501	664	4,820	6,337	162,733	4,504		7,257	6,500	698	7,252	8,648	239,344	7,103	
34,000 UNDER 36,000	4,170	3,775	505	4,099	5,209	144,059	4,119		6,410	5,843	618	6,401	7,715	224,112	7,017	
36,000 UNDER 38,000	3,463	3,138	345	3,356	4,213	124,417	3,760		5,306	4,921	467	5,302	6,456	199,077	6,605	
38,000 UNDER 40,000	2,914	2,705	235	2,909	3,625	113,629	3,664		4,570	4,265	290	4,571	5,436	178,393	6,243	
40,000 UNDER 42,000	5,019	4,710	495	5,005	6,224	212,326	7,414		8,365	7,803	478	8,359	10,010	353,660	13,410	
42,000 UNDER 44,000	2,994	2,773	212	2,907	3,624	141,716	5,656		5,065	4,764	255	5,064	6,231	239,493	10,143	
44,000 UNDER 46,000	4,916	4,405	280	4,909	5,379	208,330	14,103		7,067	6,574	272	7,063	8,558	411,714	21,133	
46,000 UNDER 48,000	1,190	1,052	54	1,105	1,162	101,430	6,659		1,449	1,306	51	1,449	1,907	123,564	8,167	
48,000 UNDER 50,000	1,533	1,362	35	1,532	1,393	408,611	20,078		1,310	1,101	24	1,309	1,733	233,304	19,645	
TOTALS	219,139	131,230	83,095	159,634	204,901	14,720,956	119,470		319,963	150,549	115,860	224,406	233,043	85,597,050	1,164,224	
ADJUSTED GROSS INCOME CLASS	SAN BENITO								SAN BERNARDINO							
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	RENTERS CREDIT	TAXABLE					ALL	JOINT	RENTERS CREDIT	TAXABLE				
ZERO AND DEFICIT	132	76	32	12	129	93,210	418		4,076	2,028	1,734	85	2,736	429,602	579	
\$1 UNDER \$2,000	635	114	277	5	191	570	4		20,006	5,201	16,745	573	8,610	18,324	16	
2,000 UNDER 4,000	794	214	231	11	457	2,444	2		22,285	6,962	8,662	794	8,201	66,893	54	
4,000 UNDER 6,000	852	223	341	216	726	4,221	5		23,152	5,358	8,564	6,923	11,349	115,740	186	
6,000 UNDER 8,000	738	256	313	375	739	8,137	23		21,789	6,715	9,274	11,746	13,150	151,650	734	
8,000 UNDER 10,000	691	291	305	326	817	6,192	41		19,911	7,455	8,955	9,714	14,250	170,907	1,193	
10,000 UNDER 12,000	679	334	304	309	897	6,700	59		10,524	7,306	6,308	15,209	14,449	204,156	1,925	
12,000 UNDER 14,000	565	322	259	525	744	7,341	87		16,775	8,053	7,258	15,050	14,936	217,670	2,578	
14,000 UNDER 16,000	443	265	197	422	560	6,647	95		14,849	8,098	6,040	13,659	14,344	222,680	3,095	
16,000 UNDER 18,000	393	261	102	308	574	6,605	112		14,006	8,567	5,260	13,534	15,006	239,411	3,782	
18,000 UNDER 20,000	301	270	147	371	510	7,241	134		13,840	9,213	4,617	13,465	15,922	262,982	4,572	
20,000 UNDER 22,000	375	205	136	373	495	7,872	159		13,901	9,076	3,951	13,700	16,997	291,969	5,553	
22,000 UNDER 24,000	327	256	125	326	450	7,506	161		13,411	10,202	3,322	13,277	17,332	308,277	6,251	
24,000 UNDER 26,000	299	248	87	299	459	7,448	175		12,107	9,922	2,531	12,027	16,374	302,454	6,437	
26,000 UNDER 28,000	280	216	60	256	364	6,940	160		11,063	9,527	1,909	11,001	15,387	298,569	6,703	
28,000 UNDER 30,000	222	193	38	222	235	6,438	173		9,843	8,775	1,518	9,809	14,043	285,183	6,799	
30,000 UNDER 32,000	210	108	43	209	274	6,448	185		8,639	7,847	1,116	8,624	12,228	267,606	6,806	
32,000 UNDER 34,000	162	143	29	162	190	5,325	161		7,296	6,806	887	7,278	10,416	240,507	6,438	
34,000 UNDER 36,000	139	125	17	139	208	4,860	150		6,216	5,810	652	6,202	8,755	217,394	6,260	
36,000 UNDER 38,000	95	91	14	95	126	3,506	115		5,139	4,890	519	5,130	7,216	189,970	5,765	
38,000 UNDER 40,000	74	67	4	74	100	2,689	96		4,292	4,096	362	4,285	6,104	167,317	5,317	
40,000 UNDER 42,000	152	135	19	152	176	6,412	261		7,537	7,276	592	7,529	10,360	318,686	11,081	
42,000 UNDER 44,000	95	90	3	95	131	4,456	186		4,180	4,021	297	4,173	5,724	197,595	7,775	
44,000 UNDER 46,000	172	160	7	172	234	10,360	568		5,825	5,419	333	5,819	7,548	338,808	16,658	
46,000 UNDER 48,000	42	36	-	42	43	3,521	258		1,206	1,094	54	1,205	1,672	103,116	6,562	
48,000 UNDER 50,000	36	34	3	36	29	7,634	785		1,118	1,032	34	1,116	1,624	215,888	14,706	
TOTALS	8,899	4,814	3,173	5,812	9,924	141,481	14,169		308,966	168,782	102,254	212,335	285,263	85,391,950	1,137,290	

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

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ADJUSTED GROSS INCOME CLASS	SAN DIEGO							SAN FRANCISCO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	12,152	5,577	4,988	243	7,447	-687,005	6234	4,083	968	2,257	129	1,559	-621,249	6256
\$1 UNDER \$2,000	63,373	10,779	38,653	1,865	19,060	43,652	62	37,554	3,570	28,329	914	9,998	19,221	59
2,000 UNDER 4,000	54,181	7,699	21,412	2,453	17,576	163,760	113	24,569	2,088	12,225	1,275	4,784	74,276	79
4,000 UNDER 6,000	17,020	10,708	25,954	19,358	24,260	265,071	535	26,420	2,756	14,429	10,696	6,803	132,258	317
6,000 UNDER 8,000	55,611	14,354	28,213	33,155	30,930	388,761	2,113	26,091	3,624	15,005	19,319	8,200	182,574	1,200
8,000 UNDER 10,000	51,614	16,362	27,602	29,072	32,448	463,871	3,637	25,879	4,253	15,874	18,609	9,769	233,039	2,468
10,000 UNDER 12,000	47,116	16,840	25,717	39,729	31,391	517,235	5,693	26,088	4,057	16,749	24,401	9,972	286,713	4,317
12,000 UNDER 14,000	41,081	16,768	21,815	37,276	29,157	532,947	7,341	26,924	4,961	16,431	24,214	10,092	323,617	6,196
14,000 UNDER 16,000	35,407	16,289	17,824	32,987	27,051	530,388	8,577	22,709	5,091	14,877	22,261	10,163	339,963	7,707
16,000 UNDER 18,000	32,501	16,965	15,172	30,848	27,454	552,287	10,066	18,078	4,904	11,841	18,600	9,055	320,264	8,369
18,000 UNDER 20,000	30,467	17,825	12,964	29,424	27,860	578,410	11,378	16,406	4,948	9,938	16,233	8,331	311,382	9,039
20,000 UNDER 22,000	27,857	17,905	10,214	27,152	26,593	564,744	12,281	14,362	4,878	8,318	14,242	8,240	301,301	9,533
22,000 UNDER 24,000	25,534	17,936	8,059	25,087	26,278	587,010	12,940	12,322	4,885	6,560	12,241	7,825	283,055	9,447
24,000 UNDER 26,000	22,020	17,263	6,171	22,610	25,152	571,551	13,163	10,626	4,812	5,276	10,559	7,401	265,293	9,288
26,000 UNDER 28,000	20,791	16,761	4,773	20,611	23,763	561,004	13,443	8,577	4,393	3,935	8,551	6,319	251,350	8,385
28,000 UNDER 30,000	18,399	15,406	3,502	18,280	21,344	533,156	13,484	7,214	4,141	2,998	7,197	5,694	209,180	7,691
30,000 UNDER 32,000	16,211	14,043	2,724	16,136	19,037	502,182	13,351	6,224	3,858	2,475	6,267	5,074	194,652	7,424
32,000 UNDER 34,000	14,035	12,445	1,998	13,986	16,477	462,704	12,920	5,119	3,356	1,822	5,106	4,400	163,784	6,506
34,000 UNDER 36,000	12,291	11,143	1,510	12,250	14,895	429,862	12,551	4,625	3,233	1,491	4,614	4,383	161,743	6,349
36,000 UNDER 38,000	10,413	9,505	1,117	10,407	12,598	389,979	11,964	3,896	2,803	1,187	3,891	3,499	143,970	5,891
38,000 UNDER 40,000	8,856	8,122	893	8,837	10,494	349,274	11,239	3,350	2,456	952	3,345	3,047	130,553	5,533
40,000 UNDER 45,000	16,217	14,892	1,350	16,184	19,328	686,164	24,331	6,268	4,751	1,580	6,253	5,588	265,353	11,742
45,000 UNDER 50,000	10,054	9,236	761	10,034	11,685	475,684	18,881	4,164	3,201	944	4,155	3,567	196,971	9,583
50,000 UNDER 75,000	17,231	15,550	991	17,199	20,591	1,014,645	48,984	8,035	5,916	1,585	8,027	6,444	477,667	27,477
75,000 UNDER 100,000	4,354	3,873	174	4,350	5,709	371,313	22,961	2,436	1,828	382	2,434	2,047	208,813	14,361
100,000 AND OVER	4,459	3,913	149	4,457	5,607	860,261	67,519	3,150	2,387	372	3,150	2,834	720,763	65,366
TOTALS	710,142	333,157	294,628	483,998	534,565	\$12,340,910	\$359,769	354,031	98,926	197,897	256,763	165,168	\$6,161,381	\$244,663
ADJUSTED GROSS INCOME CLASS	SAN JOAQUIN							SAN LUIS OBISPO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,547	797	662	36	1,007	-927,321	831	1,076	549	505	30	661	-89,928	545
\$1 UNDER \$2,000	16,169	2,440	11,645	222	5,910	8,116	13	5,855	853	3,968	136	1,094	4,259	4
2,000 UNDER 4,000	13,404	1,615	3,850	265	4,364	31,343	27	5,222	674	2,527	175	1,219	15,786	10
4,000 UNDER 6,000	12,439	2,331	4,405	3,149	6,106	52,331	90	5,242	1,107	2,634	1,675	1,725	26,091	52
6,000 UNDER 8,000	9,444	2,895	4,253	5,219	6,116	65,984	329	4,694	1,397	2,437	2,784	1,850	32,862	175
8,000 UNDER 10,000	8,810	3,187	4,110	4,487	6,316	79,140	565	4,364	1,643	2,270	2,284	2,225	38,968	292
10,000 UNDER 12,000	8,234	3,401	3,921	7,050	6,754	90,422	907	3,772	1,717	1,983	3,136	2,115	41,382	419
12,000 UNDER 14,000	7,202	3,504	3,273	6,778	6,406	93,453	1,193	3,356	1,798	1,642	3,071	2,125	43,538	530
14,000 UNDER 16,000	6,386	3,472	2,808	6,133	5,946	95,738	1,477	2,973	1,734	1,379	2,794	2,130	44,578	663
16,000 UNDER 18,000	6,117	3,711	2,435	5,991	6,279	104,068	1,806	2,729	1,711	1,152	2,608	2,125	46,308	766
18,000 UNDER 20,000	5,790	3,652	2,029	5,704	6,425	109,975	2,110	2,518	1,727	1,008	2,450	2,146	47,814	878
20,000 UNDER 22,000	5,633	4,016	1,750	5,593	6,518	118,182	2,470	2,321	1,701	783	2,271	2,160	48,714	963
22,000 UNDER 24,000	5,275	4,042	1,344	5,244	6,249	121,248	2,687	2,043	1,598	622	2,012	2,062	46,949	980
24,000 UNDER 26,000	4,696	3,053	1,033	4,673	5,987	117,363	2,739	1,876	1,546	479	1,859	1,893	46,870	1,059
26,000 UNDER 28,000	4,308	3,716	764	4,295	5,475	116,201	2,864	1,704	1,439	396	1,694	1,759	46,014	1,104
28,000 UNDER 30,000	3,694	3,302	560	3,690	4,859	107,012	2,800	1,489	1,293	302	1,482	1,710	43,145	1,109
30,000 UNDER 32,000	3,152	2,874	411	3,146	4,144	97,620	2,718	1,289	1,162	210	1,284	1,524	39,932	1,059
32,000 UNDER 34,000	2,661	2,482	310	2,659	3,411	87,789	2,580	1,105	1,011	160	1,102	1,251	36,447	1,031
34,000 UNDER 36,000	2,226	2,069	226	2,225	2,760	77,820	2,458	963	878	130	962	1,141	33,700	1,025
36,000 UNDER 38,000	1,852	1,710	161	1,851	2,280	68,449	2,303	735	680	89	735	910	27,179	869
38,000 UNDER 40,000	1,529	1,462	106	1,527	1,944	59,550	2,048	602	554	66	601	666	23,460	805
40,000 UNDER 45,000	2,640	2,475	152	2,640	3,237	111,553	4,280	1,051	974	99	1,049	1,191	44,483	1,649
45,000 UNDER 50,000	1,577	1,483	90	1,577	1,951	74,534	3,227	668	623	51	667	678	31,564	1,323
50,000 UNDER 75,000	2,657	2,431	125	2,657	2,983	156,833	8,461	1,107	993	62	1,106	1,189	65,504	3,393
75,000 UNDER 100,000	721	648	25	721	854	61,397	4,251	292	262	11	292	324	24,981	1,665
100,000 AND OVER	738	653	17	737	870	146,489	10,352	268	232	12	268	276	48,833	4,359
TOTALS	133,951	68,334	50,465	88,272	115,153	\$2,225,289	\$64,836	59,293	29,886	24,977	38,527	38,169	\$939,453	\$26,227

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)[†]
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1980 Income Year

ADJUSTED GROSS INCOME CLASS	SAN MATEO							SANTA BARBARA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	2,123	852	853	129	1,179	- \$26.039	\$198	1,471	644	601	59	929	- \$24,645	\$88
81 UNDER 82,000	13,610	1,066	5,851	443	2,162	12,161	20	10,519	1,202	6,402	314	2,130	8,076	9
2,000 UNDER 4,000	15,199	1,115	4,082	617	2,799	45,743	50	10,050	1,052	4,374	359	2,542	30,239	22
4,000 UNDER 6,000	15,086	1,408	5,263	6,026	3,425	75,309	190	9,074	1,458	4,756	3,547	3,596	49,353	117
6,000 UNDER 8,000	14,511	2,257	5,921	10,571	4,715	101,477	697	9,267	2,013	4,947	6,059	4,703	64,834	394
8,000 UNDER 10,000	14,504	2,735	6,755	10,141	5,716	130,651	1,333	8,853	2,335	5,214	5,482	5,341	79,640	697
10,000 UNDER 12,000	15,273	3,139	7,773	13,371	6,595	168,043	2,414	8,277	2,632	4,899	7,290	5,174	90,851	1,091
12,000 UNDER 14,000	14,759	3,459	7,764	13,997	6,885	191,623	3,357	7,692	2,629	4,136	6,629	4,895	91,980	1,359
14,000 UNDER 16,000	13,602	3,636	7,327	13,264	6,076	206,610	4,340	5,917	2,640	3,217	5,619	4,452	86,968	1,523
16,000 UNDER 18,000	12,117	3,940	6,361	11,772	6,577	206,104	4,805	5,365	2,720	2,758	5,177	4,561	91,146	1,772
18,000 UNDER 20,000	11,273	4,230	5,562	10,982	7,033	213,163	5,466	5,044	2,811	2,404	4,926	4,396	95,817	2,047
20,000 UNDER 22,000	10,450	4,014	4,760	10,323	7,486	220,180	5,882	4,769	2,809	2,041	4,693	4,515	100,015	2,309
22,000 UNDER 24,000	9,992	5,212	4,163	9,055	8,053	229,666	6,375	4,600	3,029	1,554	4,339	4,472	101,152	2,371
24,000 UNDER 26,000	9,274	5,494	3,327	9,200	8,230	231,600	6,648	3,895	2,905	1,169	3,842	4,254	97,318	2,369
26,000 UNDER 28,000	8,574	5,039	2,670	5,465	8,310	230,046	6,570	3,519	2,802	947	3,496	3,972	94,957	2,411
28,000 UNDER 30,000	7,908	5,001	2,221	7,666	8,301	229,120	6,714	3,103	2,574	714	3,025	3,509	89,927	2,410
30,000 UNDER 32,000	7,170	5,635	1,760	7,190	7,610	222,450	6,763	2,776	2,370	574	2,765	3,250	86,027	2,444
32,000 UNDER 34,000	6,541	5,466	1,410	6,524	7,326	215,893	6,672	2,368	2,066	435	2,382	2,738	78,723	2,343
34,000 UNDER 36,000	5,956	5,116	1,116	5,931	6,830	208,393	6,693	2,163	1,910	321	2,154	2,554	75,654	2,343
36,000 UNDER 38,000	5,303	4,609	861	5,334	6,166	197,555	6,504	1,845	1,662	260	1,838	2,114	66,202	2,223
38,000 UNDER 40,000	4,394	4,396	675	4,827	5,472	190,759	6,650	1,526	1,375	192	1,521	1,864	59,508	2,032
40,000 UNDER 45,000	9,777	6,027	1,180	9,781	11,296	414,132	15,396	3,173	2,857	296	3,166	3,811	134,175	4,945
45,000 UNDER 50,000	8,436	5,030	577	8,438	7,179	304,623	12,592	1,680	1,708	133	1,868	2,123	88,904	3,635
50,000 UNDER 75,000	11,719	10,819	771	11,709	13,178	491,763	34,565	3,580	3,174	221	3,569	4,000	213,275	10,749
75,000 UNDER 100,000	3,194	2,854	171	3,150	3,079	269,801	17,059	1,127	900	48	1,126	1,365	96,568	6,074
100,000 AND OVER	3,433	3,089	93	3,437	4,279	724,617	62,709	1,433	1,199	53	1,432	1,599	293,930	26,329
TOTALS	252,657	111,603	59,202	201,041	167,525	\$5,905,071	\$230,730	121,326	55,634	52,666	36,767	58,839	\$2,344,614	\$84,106

ADJUSTED GROSS INCOME CLASS	SANTA CLARA							SANTA CRUZ						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	4,919	1,937	2,170	202	2,961	- \$69,534	\$264	1,105	426	543	35	561	- \$7,798	\$19
81 UNDER 82,000	35,922	3,651	17,020	1,199	8,512	29,456	56	7,572	811	5,073	162	1,247	5,232	7
2,000 UNDER 4,000	32,420	3,014	10,796	1,747	9,829	113,423	142	6,581	609	3,254	200	1,967	19,819	13
4,000 UNDER 6,000	36,301	4,293	13,413	13,957	12,105	181,702	461	6,502	1,106	3,562	2,265	2,772	32,857	66
6,000 UNDER 8,000	31,294	5,623	14,753	23,346	14,722	232,301	1,554	6,137	1,450	3,401	3,751	3,135	42,832	237
8,000 UNDER 10,000	32,345	6,489	16,230	21,877	15,928	291,276	2,081	5,621	1,677	3,163	3,265	3,286	50,520	410
10,000 UNDER 12,000	33,265	7,241	18,269	30,001	18,273	365,903	5,015	5,164	1,843	2,915	4,442	3,681	56,643	628
12,000 UNDER 14,000	32,003	7,651	10,369	30,471	18,869	416,696	7,144	4,666	1,898	2,521	4,332	3,529	60,254	854
14,000 UNDER 16,000	29,410	8,246	16,645	28,317	19,097	460,667	8,756	3,970	1,660	2,015	3,767	3,377	59,462	968
16,000 UNDER 18,000	26,657	8,910	14,618	25,939	10,968	452,572	10,107	3,667	1,509	1,758	3,557	3,172	62,329	1,176
18,000 UNDER 20,000	24,713	9,560	12,020	24,258	19,525	469,363	11,458	3,193	1,858	1,585	3,109	3,038	60,635	1,221
20,000 UNDER 22,000	23,506	10,027	11,243	23,193	20,568	493,420	12,757	3,004	1,871	1,131	2,959	2,925	63,063	1,402
22,000 UNDER 24,000	21,992	11,929	9,351	21,799	20,707	505,564	13,537	2,690	1,816	921	2,658	2,683	61,837	1,443
24,000 UNDER 26,000	20,535	12,659	7,640	20,382	21,387	512,951	14,110	2,522	1,840	726	2,493	2,689	62,984	1,541
26,000 UNDER 28,000	18,630	12,000	5,938	18,933	20,993	502,832	13,976	2,150	1,643	565	2,141	2,263	57,974	1,512
28,000 UNDER 30,000	17,401	13,044	4,669	17,337	20,705	504,260	14,294	1,791	1,483	399	1,782	1,978	51,901	1,366
30,000 UNDER 32,000	16,340	13,079	3,931	16,306	20,176	506,943	14,761	1,644	1,405	301	1,630	1,804	50,994	1,408
32,000 UNDER 34,000	14,655	12,269	3,002	14,623	18,463	483,414	14,461	1,414	1,232	191	1,410	1,597	46,651	1,364
34,000 UNDER 36,000	13,616	11,029	2,448	13,567	17,418	476,379	14,769	1,162	1,032	168	1,161	1,332	40,615	1,227
36,000 UNDER 38,000	12,313	10,663	1,977	12,295	15,973	455,410	14,825	1,097	981	132	1,096	1,339	40,559	1,301
38,000 UNDER 40,000	11,002	9,908	1,501	10,988	14,772	428,897	14,484	960	852	92	959	1,011	37,436	1,263
40,000 UNDER 45,000	22,192	20,367	2,421	22,156	30,183	960,028	34,109	1,694	1,533	134	1,693	2,053	71,894	2,632
45,000 UNDER 50,000	15,165	14,140	1,197	15,147	20,827	717,552	28,957	1,159	1,045	89	1,155	1,417	54,827	2,207
50,000 UNDER 75,000	25,077	23,412	1,290	25,045	35,363	1,468,897	71,990	2,008	1,806	103	2,007	2,494	118,616	5,883
75,000 UNDER 100,000	4,356	4,561	163	4,450	7,531	422,611	26,724	494	445	23	494	634	61,944	2,736
100,000 AND OVER	4,038	3,622	149	4,037	6,090	833,909	64,311	434	379	15	434	471	79,909	6,789
TOTALS	568,015	252,264	212,251	441,716	449,030	\$12,200,411	\$415,925	78,265	34,915	34,590	52,945	56,435	\$1,323,948	\$39,678

Table 7 (continued)
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

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ADJUSTED GROSS INCOME CLASS	SHASTA							SIERRA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	764	447	308	13	510	- 67,683	64	22	14	5	*	11	- 982	61
\$1 UNDER \$2,000	4,769	1,936	3,129	96	1,548	2,796	3	103	17	53	*	9	76	+
2,000 UNDER 4,000	3,408	768	1,277	101	1,365	10,259	8	72	17	29	3	19	222	+
4,000 UNDER 6,000	1,661	1,104	1,502	1,039	1,607	18,308	25	34	25	36	25	34	417	1
6,000 UNDER 8,000	1,332	1,306	1,430	1,647	1,753	23,264	104	95	38	33	45	44	668	3
8,000 UNDER 10,000	2,229	1,413	1,333	1,327	1,905	26,927	159	87	32	28	54	33	776	7
10,000 UNDER 12,000	2,773	1,508	1,147	2,243	1,993	30,436	265	79	32	27	70	74	865	10
12,000 UNDER 14,000	2,353	1,429	934	2,126	1,907	30,530	332	64	37	27	58	31	833	10
14,000 UNDER 16,000	2,154	1,438	803	2,020	1,882	32,258	429	64	43	27	62	30	947	15
16,000 UNDER 18,000	2,002	1,409	677	2,020	1,939	35,359	520	54	30	22	53	32	916	18
18,000 UNDER 20,000	1,934	1,505	567	1,576	2,095	36,727	604	63	49	28	63	50	1,199	24
20,000 UNDER 22,000	1,916	1,516	501	1,891	2,092	40,215	774	66	48	24	65	62	1,382	30
22,000 UNDER 24,000	1,661	1,426	367	1,668	2,007	38,652	775	64	40	5	43	51	1,011	19
24,000 UNDER 26,000	1,559	1,370	287	1,546	1,925	38,929	843	48	43	18	45	43	1,196	31
26,000 UNDER 28,000	1,355	1,225	197	1,351	1,779	36,531	844	23	21	3	23	20	621	16
28,000 UNDER 30,000	1,141	1,051	136	1,140	1,486	33,026	833	23	22	5	23	37	665	18
30,000 UNDER 32,000	914	853	94	913	1,202	28,301	760	22	19	9	22	29	680	19
32,000 UNDER 34,000	762	726	64	759	1,014	25,126	718	20	18	4	20	19	627	22
34,000 UNDER 36,000	692	641	52	691	809	24,103	757	18	17	3	18	29	630	20
36,000 UNDER 38,000	530	491	52	529	653	19,579	660	12	12	*	12	16	442	15
38,000 UNDER 40,000	410	354	29	409	531	15,991	542	9	9	*	9	12	351	13
40,000 UNDER 45,000	740	691	36	739	972	31,257	1,151	15	14	*	15	13	629	27
45,000 UNDER 50,000	370	362	20	377	469	17,800	723	10	10	*	10	18	472	22
50,000 UNDER 75,000	707	660	27	707	901	41,987	2,204	7	7	-	7	4	389	21
75,000 UNDER 100,000	225	206	5	225	325	19,427	1,276	*	*	*	*	*	149	10
100,000 AND OVER	181	173	4	181	300	30,432	2,617	*	*	-	*	*	306	26
TOTALS	43,420	25,243	14,903	27,634	35,208	\$600,702	\$17,932	1,108	618	392	756	753	\$16,537	\$398

ADJUSTED GROSS INCOME CLASS	SISKIYOU							SOLANO						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	340	219	71	14	263	- 84,691	616	915	415	405	24	643	- 84,938	656
\$1 UNDER \$2,000	1,339	752	800	25	360	906	1	6,804	1,026	3,862	161	1,470	4,652	7
2,000 UNDER 4,000	1,168	283	300	42	427	3,519	2	5,456	854	1,736	231	1,142	16,396	23
4,000 UNDER 6,000	1,204	431	472	343	666	6,463	9	5,745	1,191	2,152	1,891	2,806	28,877	52
6,000 UNDER 8,000	1,226	530	457	575	767	8,579	36	5,543	1,598	2,376	3,050	3,234	38,819	190
8,000 UNDER 10,000	1,043	557	368	412	625	9,362	49	5,204	1,849	2,453	2,662	3,593	47,494	329
10,000 UNDER 12,000	942	541	312	793	663	10,354	85	4,854	1,881	2,233	4,014	3,493	53,331	536
12,000 UNDER 14,000	860	570	269	800	727	11,398	125	4,431	1,975	1,928	3,972	3,633	57,472	722
14,000 UNDER 16,000	827	576	250	760	724	12,404	160	4,032	1,967	1,720	3,766	3,345	60,443	939
16,000 UNDER 18,000	826	592	248	805	754	14,010	229	3,671	2,004	1,421	3,517	3,284	62,327	1,080
18,000 UNDER 20,000	771	600	221	756	620	14,643	260	3,800	2,332	1,331	3,683	3,790	72,227	1,374
20,000 UNDER 22,000	671	562	164	658	786	14,110	275	3,777	2,474	1,207	3,704	4,088	79,313	1,638
22,000 UNDER 24,000	603	521	108	599	737	13,865	292	3,759	2,659	1,056	3,704	4,454	86,387	1,908
24,000 UNDER 26,000	557	494	91	552	692	13,912	315	3,770	2,887	901	3,756	4,880	94,206	2,188
26,000 UNDER 28,000	435	398	73	434	546	11,718	285	3,596	2,953	708	3,585	4,713	97,033	2,360
28,000 UNDER 30,000	365	328	49	364	397	10,570	279	3,141	2,731	512	3,136	4,224	91,021	2,306
30,000 UNDER 32,000	309	287	36	309	379	9,577	270	2,934	2,650	434	2,931	4,188	90,879	2,402
32,000 UNDER 34,000	285	246	30	255	331	8,399	244	2,532	2,325	329	2,531	3,499	83,474	2,345
34,000 UNDER 36,000	193	185	21	191	205	6,752	216	2,172	2,015	253	2,170	2,930	75,956	2,278
36,000 UNDER 38,000	164	155	13	164	222	6,072	202	1,845	1,753	181	1,843	2,653	68,176	2,105
38,000 UNDER 40,000	127	121	9	127	140	4,947	177	1,581	1,508	105	1,580	2,342	61,657	2,018
40,000 UNDER 45,000	207	200	13	207	235	8,740	351	2,648	2,550	206	2,647	3,782	111,862	3,981
45,000 UNDER 50,000	111	106	5	111	161	5,240	228	1,454	1,405	66	1,454	2,076	68,777	2,737
50,000 UNDER 75,000	207	184	10	207	215	12,496	695	1,729	1,631	81	1,729	2,258	99,622	5,016
75,000 UNDER 100,000	73	67	*	73	87	6,164	429	259	229	9	259	264	22,147	1,499
100,000 AND OVER	60	52	*	60	58	9,572	865	235	217	8	235	248	45,123	3,966
TOTALS	14,974	9,007	4,481	9,664	12,047	\$229,049	\$6,103	85,972	47,099	27,673	62,237	28,032	\$1,612,733	\$44,055

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	SONOMA							STANISLAUS						
	NUMBER OF RETURNS				ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	1,543	715	623	56	972	-619,069	837	1,490	869	535	55	1,307	-616,859	886
\$1 UNDER \$2,000	10,482	1,607	6,815	229	2,513	6,872	11	9,856	1,887	6,128	168	3,512	6,510	6
2,000 UNDER 4,000	3,652	1,074	3,452	279	2,210	26,176	22	8,576	1,506	3,010	222	3,831	25,820	12
4,000 UNDER 6,000	3,968	1,519	4,130	3,057	2,956	44,823	82	8,562	2,120	3,330	2,520	5,023	42,677	70
6,000 UNDER 8,000	8,505	2,048	4,173	5,332	3,371	59,358	342	7,769	2,505	3,303	4,185	5,477	54,360	270
8,000 UNDER 10,000	8,190	2,452	4,186	4,722	3,992	73,632	600	7,177	2,816	3,282	3,513	5,801	64,575	440
10,000 UNDER 12,000	7,929	2,732	4,091	6,880	4,255	87,114	1,000	6,756	3,044	3,075	5,772	6,000	74,256	733
12,000 UNDER 14,000	7,036	2,866	3,503	6,493	4,217	91,274	1,282	5,693	2,924	2,524	5,351	5,457	73,839	912
14,000 UNDER 16,000	6,217	2,930	2,951	5,937	4,048	93,174	1,536	5,179	3,057	2,136	4,960	5,137	77,640	1,127
16,000 UNDER 18,000	5,670	2,930	2,420	5,474	4,288	96,313	1,792	4,789	3,090	1,721	4,673	5,197	81,447	1,347
18,000 UNDER 20,000	5,296	3,135	2,073	5,178	4,437	100,516	2,052	4,573	3,254	1,414	4,514	5,119	86,778	1,557
20,000 UNDER 22,000	5,132	3,376	1,804	5,057	4,635	107,779	2,343	4,304	3,291	1,179	4,270	5,049	90,302	1,786
22,000 UNDER 24,000	4,664	3,331	1,398	4,612	4,592	107,210	2,432	3,937	3,194	891	3,923	5,026	90,390	1,862
24,000 UNDER 26,000	4,508	3,593	1,206	4,576	5,095	115,146	2,722	3,312	2,854	643	3,297	4,266	82,696	1,026
26,000 UNDER 28,000	3,975	3,259	914	3,953	4,634	107,212	2,669	2,993	2,657	470	2,991	3,798	80,878	1,930
28,000 UNDER 30,000	3,519	3,031	644	3,510	4,321	102,004	2,654	2,523	2,278	353	2,519	3,301	73,084	1,849
30,000 UNDER 32,000	3,185	2,820	559	3,180	3,046	98,631	2,724	2,129	1,974	224	2,128	2,755	65,937	1,782
32,000 UNDER 34,000	2,617	2,377	367	2,615	3,250	86,303	2,467	1,759	1,643	151	1,753	2,255	57,976	1,670
34,000 UNDER 36,000	2,297	2,099	294	2,296	2,056	80,353	2,435	1,470	1,301	128	1,468	1,822	51,422	1,606
36,000 UNDER 38,000	1,962	1,808	218	1,960	2,333	72,480	2,314	1,163	1,106	91	1,160	1,424	42,976	1,300
38,000 UNDER 40,000	1,674	1,542	154	1,674	1,977	65,295	2,234	932	925	65	979	1,168	38,249	1,323
40,000 UNDER 45,000	2,938	2,725	247	2,929	3,625	123,962	4,626	1,718	1,618	86	1,717	2,103	72,641	2,751
45,000 UNDER 50,000	1,792	1,652	128	1,709	2,124	84,716	3,537	1,047	953	57	1,046	1,274	49,583	2,130
50,000 UNDER 75,000	2,993	2,742	143	2,993	3,746	176,972	9,160	1,810	1,659	68	1,809	2,111	107,456	5,817
75,000 UNDER 100,000	749	679	17	749	972	63,050	4,264	506	460	9	506	638	43,255	2,956
100,000 AND OVER	535	480	12	535	612	120,581	7,711	564	530	9	563	662	126,770	10,387
TOTALS	121,122	59,534	46,610	86,065	35,000	62,172,711	263,076	100,642	53,705	34,887	66,087	89,513	61,544,663	947,635
ADJUSTED GROSS INCOME CLASS	SUTTER							TEHAMA						
	NUMBER OF RETURNS				ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	348	197	113	11	289	-53,712	923	320	217	108	6	214	-37,154	89
\$1 UNDER \$2,000	1,661	326	1,053	30	545	1,110	+	1,304	329	818	25	411	847	2
2,000 UNDER 4,000	1,622	327	575	42	670	4,921	1	1,109	258	364	41	425	3,344	1
4,000 UNDER 6,000	1,583	457	639	475	950	7,950	12	1,098	347	395	312	473	5,476	7
6,000 UNDER 8,000	1,543	572	717	792	1,069	10,795	50	1,004	463	402	412	619	7,811	26
8,000 UNDER 10,000	1,399	653	691	622	1,258	12,527	78	904	458	337	365	597	8,108	46
10,000 UNDER 12,000	1,293	677	619	1,070	1,370	14,190	124	844	519	332	708	630	9,243	74
12,000 UNDER 14,000	1,147	666	514	1,067	1,139	14,200	173	788	524	266	745	642	10,232	111
14,000 UNDER 16,000	1,005	649	418	962	1,008	15,084	208	724	509	247	693	723	10,858	139
16,000 UNDER 18,000	896	599	329	878	1,066	15,228	240	691	512	212	673	665	11,758	154
18,000 UNDER 20,000	758	548	257	746	868	14,421	262	625	478	150	621	752	11,875	212
20,000 UNDER 22,000	737	560	202	730	836	15,497	312	606	501	134	601	686	12,721	240
22,000 UNDER 24,000	608	551	152	604	823	15,731	337	400	424	32	478	568	11,026	226
24,000 UNDER 26,000	599	514	102	597	738	14,965	333	439	399	64	436	554	10,951	242
26,000 UNDER 28,000	530	462	74	526	684	14,304	356	371	343	65	370	480	10,025	245
28,000 UNDER 30,000	520	463	53	518	687	15,061	326	296	275	34	296	358	8,561	226
30,000 UNDER 32,000	415	383	38	414	530	12,859	347	217	197	26	217	269	6,737	198
32,000 UNDER 34,000	350	325	36	348	441	11,533	342	193	182	19	191	238	6,360	185
34,000 UNDER 36,000	312	294	27	312	403	10,910	329	155	145	10	155	202	5,414	177
36,000 UNDER 38,000	239	220	11	239	311	8,827	297	119	111	17	119	130	4,407	156
38,000 UNDER 40,000	200	187	14	199	225	7,799	274	90	82	5	90	95	3,503	137
40,000 UNDER 45,000	385	363	13	385	469	16,249	627	164	157	11	164	186	6,902	277
45,000 UNDER 50,000	257	243	17	257	290	12,161	538	100	93	3	100	126	4,716	210
50,000 UNDER 75,000	453	423	13	453	593	26,920	1,457	135	125	9	134	167	7,912	414
75,000 UNDER 100,000	129	126	8	129	161	11,095	770	63	58	4	63	49	5,459	382
100,000 AND OVER	124	116	8	124	164	18,541	1,600	32	28	-	32	43	4,920	437
TOTALS	19,191	10,903	6,683	12,616	17,613	8319,924	89,476	12,873	7,734	4,094	8,047	10,275	6181,216	84,563

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS

1980 Income Year

ADJUSTED GROSS INCOME CLASS	TRINITY							TULARE						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	80	42	21	3	44	-9266	61	1,323	790	458	40	1,079	-926.603	928
51 UNDER 52,000	354	67	176	5	121	272	+	7,043	1,544	4,311	123	2,838	4,773	5
2,000 UNDER 4,000	322	68	98	8	120	973	+	6,304	1,434	2,237	156	3,969	19,312	4
4,000 UNDER 6,000	348	139	141	77	184	1,741	2	7,273	2,252	2,957	1,914	5,990	36,439	48
6,000 UNDER 8,000	291	144	102	122	142	2,035	8	6,811	2,689	2,974	3,125	6,561	47,602	198
8,000 UNDER 10,000	312	169	120	120	240	2,806	15	6,395	3,031	2,903	2,645	6,642	57,522	328
10,000 UNDER 12,000	270	180	90	201	214	2,944	20	5,519	3,035	2,378	4,517	6,734	60,624	505
12,000 UNDER 14,000	72	149	72	198	138	2,909	33	4,869	3,059	2,010	4,565	6,013	63,169	682
14,000 UNDER 16,000	216	163	79	201	182	3,239	40	4,098	2,846	1,553	3,971	5,025	61,368	704
16,000 UNDER 18,000	194	156	62	187	171	3,295	45	3,866	2,790	1,278	3,794	4,901	65,604	995
18,000 UNDER 20,000	196	159	57	189	185	3,715	64	3,391	2,636	1,027	3,354	4,277	64,391	1,083
20,000 UNDER 22,000	153	134	40	147	171	3,216	56	3,163	2,615	768	3,135	4,171	66,403	1,224
22,000 UNDER 24,000	171	147	43	169	216	3,922	80	2,762	2,343	537	2,746	3,624	63,425	1,289
24,000 UNDER 26,000	123	114	19	120	147	3,077	65	2,269	2,027	408	2,261	2,854	58,657	1,219
26,000 UNDER 28,000	115	109	26	114	145	3,101	71	2,029	1,858	274	2,024	2,689	54,752	1,267
28,000 UNDER 30,000	102	96	20	102	142	2,951	72	1,744	1,623	217	1,739	2,330	50,529	1,238
30,000 UNDER 32,000	81	78	7	81	97	2,498	64	1,454	1,349	131	1,454	1,906	45,056	1,199
32,000 UNDER 34,000	62	57	11	62	82	2,044	62	1,154	1,073	87	1,153	1,503	38,024	1,097
34,000 UNDER 36,000	53	52	*	55	55	1,852	56	982	933	74	81	1,300	34,329	1,051
36,000 UNDER 38,000	32	30	*	32	38	1,185	40	764	717	41	763	1,054	28,238	915
38,000 UNDER 40,000	19	19	*	19	31	743	24	599	574	35	598	752	23,319	807
40,000 UNDER 45,000	53	49	*	53	63	2,250	84	1,197	1,113	62	1,197	1,508	50,658	1,953
45,000 UNDER 50,000	24	22	3	24	20	1,143	55	696	647	24	696	818	32,995	1,445
50,000 UNDER 75,000	42	40	4	42	62	2,458	130	1,422	1,307	57	1,420	1,621	85,076	4,728
75,000 UNDER 100,000	5	3	-	5	6	655	40	466	406	9	466	514	38,255	2,716
100,000 AND OVER	11	11	*	11	18	2,004	193	443	393	10	443	515	72,740	6,401
TOTALS	3,336	2,422	1,208	2,347	3,034	656,762	61,325	78,096	45,104	26,823	49,260	81,188	91,194,657	833,292

ADJUSTED GROSS INCOME CLASS	TUOLUMNE							VENTURA						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE				ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	245	139	76	6	153	-61,800	61	1,958	999	782	62	1,327	-621,798	658
51 UNDER 52,000	1,197	229	649	31	313	942	3	13,912	2,047	6,699	393	3,332	11,199	16
2,000 UNDER 4,000	1,091	224	433	33	313	3,291	2	14,374	1,882	4,334	547	5,222	43,468	35
4,000 UNDER 6,000	1,056	293	428	270	373	5,307	7	14,597	2,905	5,845	4,813	8,061	72,868	134
6,000 UNDER 8,000	1,041	392	446	530	495	7,258	33	13,500	3,706	6,113	7,918	9,621	94,438	504
8,000 UNDER 10,000	971	444	397	437	523	8,738	53	12,994	4,314	6,406	7,048	10,840	116,760	881
10,000 UNDER 12,000	892	495	357	729	579	9,789	81	11,766	4,371	6,033	9,716	10,702	129,294	1,357
12,000 UNDER 14,000	787	467	303	721	544	10,190	118	10,735	4,534	5,466	9,725	10,754	139,319	1,824
14,000 UNDER 16,000	734	492	253	698	567	11,008	151	9,307	4,602	4,379	8,591	9,818	139,460	2,092
16,000 UNDER 18,000	664	499	214	663	562	11,609	178	8,623	4,604	3,883	8,170	9,516	146,534	2,541
18,000 UNDER 20,000	619	463	180	599	555	11,760	206	8,251	4,992	3,365	7,992	9,551	156,650	2,956
20,000 UNDER 22,000	549	440	152	538	540	11,512	217	8,064	5,300	2,895	7,896	9,276	169,380	3,401
22,000 UNDER 24,000	507	432	111	502	580	11,655	233	7,539	5,494	2,317	7,410	9,429	175,262	3,611
24,000 UNDER 26,000	490	426	101	488	523	12,223	275	7,358	5,720	1,941	7,275	9,564	183,850	4,029
26,000 UNDER 28,000	397	353	56	392	443	10,704	247	7,010	5,718	1,591	6,964	9,332	189,234	4,352
28,000 UNDER 30,000	339	302	53	339	378	9,818	258	6,480	5,523	1,247	6,442	8,907	187,863	4,577
30,000 UNDER 32,000	292	270	35	292	355	9,030	241	5,831	5,137	979	5,808	8,021	180,668	4,636
32,000 UNDER 34,000	258	238	27	256	311	8,513	245	5,231	4,730	731	5,211	7,463	172,490	4,600
34,000 UNDER 36,000	183	172	23	182	186	6,411	191	4,857	4,473	581	4,836	6,875	169,832	4,786
36,000 UNDER 38,000	145	135	15	145	142	5,363	182	4,074	3,777	415	4,065	6,034	150,604	4,488
38,000 UNDER 40,000	111	109	11	111	120	4,318	146	3,587	3,362	337	3,582	5,252	139,780	4,370
40,000 UNDER 45,000	221	202	21	220	207	9,371	367	7,023	6,642	509	7,010	10,359	297,067	10,130
45,000 UNDER 50,000	105	98	7	105	114	4,972	207	4,348	4,131	271	4,343	6,406	205,535	7,883
50,000 UNDER 75,000	213	192	7	213	214	12,599	674	6,845	6,428	346	6,838	10,212	400,915	18,809
75,000 UNDER 100,000	48	45	*	48	47	4,142	248	1,405	1,293	52	1,400	2,125	119,385	7,226
100,000 AND OVER	34	29	*	34	32	5,102	510	1,192	1,076	36	1,191	1,568	226,018	16,467
TOTALS	13,219	7,585	4,358	8,590	9,169	6203,045	65,074	200,861	107,840	67,555	145,246	199,547	93,994,075	8115,763

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	YOLO								YUBA							
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	RENTERS CREDIT	TAXABLE					ALL	JOINT	RENTERS CREDIT	TAXABLE				
ZERO AND DEFICIT	588	269	295	15	329	-45.080	624	296	145	141	3	189	-42.640	411		
\$1 UNDER \$2,000	5,433	633	3,832	115	1,082	3,751	4	2,087	470	1,477	34	725	1,078	5		
2,000 UNDER 4,000	4,441	549	2,312	137	1,387	13,189	8	1,381	319	499	50	755	4,192	3		
4,000 UNDER 6,000	3,757	707	1,959	127	1,517	18,702	34	1,526	499	601	442	973	7,674	12		
6,000 UNDER 8,000	3,244	910	1,713	1,939	1,880	22,683	134	1,438	640	605	631	1,172	10,031	39		
8,000 UNDER 10,000	2,846	923	1,459	1,631	1,853	25,578	208	1,285	671	538	516	1,148	11,516	65		
10,000 UNDER 12,000	2,623	1,030	1,419	2,268	2,239	28,853	320	1,106	684	413	918	1,149	12,177	88		
12,000 UNDER 14,000	2,379	1,050	1,238	2,259	2,041	30,880	438	948	610	354	895	1,018	12,316	130		
14,000 UNDER 16,000	2,057	1,009	977	1,998	1,701	30,776	515	737	519	232	706	789	11,045	137		
16,000 UNDER 18,000	1,805	1,024	798	1,776	1,727	30,657	552	739	550	232	726	846	12,565	189		
18,000 UNDER 20,000	1,689	1,022	679	1,670	1,640	32,089	650	616	400	169	605	772	11,681	196		
20,000 UNDER 22,000	1,704	1,133	571	1,689	1,694	35,743	780	580	474	147	574	698	12,174	227		
22,000 UNDER 24,000	1,423	1,045	441	1,478	1,554	34,193	797	476	395	97	472	585	10,921	229		
24,000 UNDER 26,000	1,400	1,078	317	1,395	1,591	34,969	862	408	372	70	404	554	10,202	214		
26,000 UNDER 28,000	1,164	945	233	1,161	1,383	31,421	810	380	334	54	379	498	10,249	247		
28,000 UNDER 30,000	1,080	901	157	1,077	1,252	31,273	852	326	309	40	325	397	9,454	235		
30,000 UNDER 32,000	955	821	125	952	1,142	29,579	855	252	241	29	252	304	7,809	208		
32,000 UNDER 34,000	793	717	97	798	966	26,317	791	209	197	19	209	263	6,868	208		
34,000 UNDER 36,000	726	647	84	726	912	25,391	812	152	140	7	152	195	5,320	172		
36,000 UNDER 38,000	667	624	46	665	896	24,657	822	116	109	8	116	129	4,287	148		
38,000 UNDER 40,000	520	473	44	520	665	20,267	734	105	100	4	105	147	4,096	141		
40,000 UNDER 45,000	1,062	901	66	1,062	1,324	44,985	1,746	166	160	10	166	200	7,003	244		
45,000 UNDER 50,000	674	637	26	674	862	31,904	1,371	108	98	*	108	129	5,095	222		
50,000 UNDER 75,000	1,121	1,022	44	1,120	1,404	66,209	3,600	150	136	7	150	124	8,719	481		
75,000 UNDER 100,000	355	329	10	355	486	30,437	2,079	40	33	3	40	31	3,474	240		
100,000 AND OVER	253	250	11	253	290	49,199	4,431	33	30	*	33	17	5,416	475		
TOTALS	44,859	20,764	18,955	29,088	33,847	6748,642	624,229	15,660	8,717	5,759	9,011	13,809	6202,722	64,609		
ADJUSTED GROSS INCOME CLASS	UNALLOCATED								RESIDENT-OUT-OF-STATE-ADDRESS							
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)		NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)	
	ALL	JOINT	RENTERS CREDIT	TAXABLE					ALL	JOINT	RENTERS CREDIT	TAXABLE				
ZERO AND DEFICIT	1,578	653	366	34	1,163	-610,579	643	1,205	558	245	46	804	-611,049	967		
\$1 UNDER \$2,000	5,937	852	3,030	395	2,759	4,693	10	5,224	773	1,805	133	1,523	5,339	15		
2,000 UNDER 4,000	5,329	813	2,079	432	2,466	15,899	8	7,225	1,021	2,497	179	2,250	21,769	17		
4,000 UNDER 6,000	5,419	994	2,287	2,090	3,300	27,130	63	7,405	1,424	3,196	2,535	3,079	36,994	75		
6,000 UNDER 8,000	4,768	1,102	2,348	2,937	4,066	33,130	192	6,690	1,678	3,254	4,116	3,607	46,446	267		
8,000 UNDER 10,000	3,825	1,148	2,198	2,116	4,168	34,289	256	6,014	1,776	3,213	3,543	3,759	54,103	446		
10,000 UNDER 12,000	3,222	1,023	1,910	2,751	3,754	35,321	384	5,227	1,709	2,908	4,516	3,464	57,358	672		
12,000 UNDER 14,000	2,632	950	1,548	2,421	2,968	34,114	477	4,625	1,695	2,544	4,291	3,216	65,004	894		
14,000 UNDER 16,000	2,114	861	1,213	1,997	2,330	31,672	543	3,980	1,646	2,111	3,752	2,821	59,614	1,061		
16,000 UNDER 18,000	1,792	819	1,002	1,701	2,087	30,389	601	3,529	1,606	1,814	3,405	2,564	59,931	1,236		
18,000 UNDER 20,000	1,498	670	819	1,445	1,645	28,447	665	3,193	1,571	1,551	3,104	2,374	60,626	1,363		
20,000 UNDER 22,000	1,424	707	753	1,391	1,627	29,882	731	2,896	1,507	1,378	2,840	2,225	60,751	1,513		
22,000 UNDER 24,000	1,268	666	585	1,238	1,472	29,106	755	2,603	1,562	1,073	2,561	2,240	59,789	1,524		
24,000 UNDER 26,000	1,048	652	433	1,026	1,243	26,194	694	2,345	1,453	940	2,309	1,981	56,511	1,620		
26,000 UNDER 28,000	913	559	389	902	1,127	24,605	700	2,019	1,367	708	1,999	1,965	54,481	1,536		
28,000 UNDER 30,000	800	571	302	781	983	23,183	638	1,705	1,187	531	1,691	1,620	49,413	1,471		
30,000 UNDER 32,000	665	495	212	658	858	20,590	587	1,536	1,098	510	1,526	1,392	47,550	1,486		
32,000 UNDER 34,000	556	419	182	553	685	18,349	579	1,403	1,080	377	1,394	1,363	46,233	1,455		
34,000 UNDER 36,000	520	420	139	511	687	18,203	564	1,249	969	329	1,241	1,234	43,700	1,453		
36,000 UNDER 38,000	479	369	125	477	568	17,696	567	1,082	825	245	1,075	1,045	40,001	1,403		
38,000 UNDER 40,000	374	306	72	371	530	14,566	478	916	703	228	913	875	35,702	1,320		
40,000 UNDER 45,000	838	713	144	834	1,100	35,423	1,210	1,963	1,588	376	1,956	1,974	83,157	3,212		
45,000 UNDER 50,000	604	506	86	601	812	28,674	1,074	1,274	1,031	233	1,269	1,284	60,369	2,560		
50,000 UNDER 75,000	1,520	1,335	161	1,514	2,202	90,690	4,035	3,061	2,423	486	3,049	3,063	181,241	9,740		
75,000 UNDER 100,000	495	431	35	494	797	42,493	2,479	976	762	122	973	1,056	84,011	5,518		
100,000 AND OVER	542	470	32	540	871	96,427	7,499	1,608	1,179	109	1,606	1,551	462,464	42,282		
TOTALS	50,210	18,524	22,450	30,208	46,268	6780,538	625,832	80,953	34,191	32,783	56,022	54,329	61,820,728	684,206		

FOOTNOTES FOLLOW THIS SECTION.

Table 7 (continued)†
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1980 Income Year

ADJUSTED GROSS INCOME CLASS	NONRESIDENT						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	10,926	6,900	553	148	9,875	- \$56,181	\$400
\$1 UNDER \$2,000	26,880	10,312	2,636	13,041	14,442	29,472	170
2,000 UNDER 4,000	23,919	10,967	5,325	16,164	15,936	85,814	277
4,000 UNDER 6,000	22,553	9,773	6,229	16,240	14,047	111,682	521
6,000 UNDER 8,000	17,246	8,656	5,547	13,198	12,218	119,863	851
8,000 UNDER 10,000	13,360	7,496	4,586	11,304	10,606	119,615	1,102
10,000 UNDER 12,000	10,207	6,173	3,553	9,440	8,799	111,851	1,289
12,000 UNDER 14,000	8,142	5,242	2,846	7,745	7,152	105,432	1,494
14,000 UNDER 16,000	6,395	4,358	2,038	6,126	6,077	95,678	1,546
16,000 UNDER 18,000	5,251	3,805	1,701	5,094	5,172	89,121	1,630
18,000 UNDER 20,000	4,171	3,131	1,201	4,044	4,518	79,121	1,554
20,000 UNDER 22,000	3,541	2,753	890	3,451	3,879	74,208	1,611
22,000 UNDER 24,000	2,859	2,314	701	2,797	3,062	65,678	1,527
24,000 UNDER 26,000	2,333	1,914	478	2,285	2,689	58,179	1,458
26,000 UNDER 28,000	1,957	1,645	381	1,928	2,214	52,788	1,384
28,000 UNDER 30,000	1,592	1,375	270	1,575	1,943	46,108	1,305
30,000 UNDER 32,000	1,336	1,149	201	1,317	1,600	41,383	1,253
32,000 UNDER 34,000	1,098	942	156	1,083	1,276	36,184	1,183
34,000 UNDER 36,000	961	842	120	948	1,201	33,633	1,155
36,000 UNDER 38,000	751	642	89	744	924	27,797	1,022
38,000 UNDER 40,000	616	543	71	603	703	24,000	886
40,000 UNDER 45,000	1,129	981	109	1,115	1,325	47,734	1,958
45,000 UNDER 50,000	760	655	62	756	911	36,001	1,698
50,000 UNDER 75,000	1,670	1,422	78	1,658	2,050	99,450	5,775
75,000 UNDER 100,000	536	445	15	533	670	45,897	3,370
100,000 AND OVER	681	540	18	680	841	154,091	15,562
TOTALS	175,870	94,975	39,904	124,017	134,130	\$1,734,599	\$51,981
ADJUSTED GROSS INCOME CLASS	STATE TOTALS						
	NUMBER OF RETURNS				NUMBER OF DEPENDENTS	ADJUSTED GROSS INCOME (THOUSANDS)	TAX ASSESSED (THOUSANDS)
	ALL	JOINT	RENTERS CREDIT	TAXABLE			
ZERO AND DEFICIT	125,349	55,946	50,481	3,657	79,256	-\$1,126,510	\$6,699
\$1 UNDER \$2,000	858,655	119,609	519,677	32,556	264,775	585,022	1,167
2,000 UNDER 4,000	728,627	98,933	272,545	42,099	264,921	2,196,364	2,135
4,000 UNDER 6,000	746,275	137,033	330,925	255,051	371,524	3,727,263	7,480
6,000 UNDER 8,000	708,989	173,105	353,401	421,517	460,489	4,955,443	27,080
8,000 UNDER 10,000	669,274	194,413	353,841	380,221	486,787	6,018,279	48,035
10,000 UNDER 12,000	634,300	205,420	344,077	547,421	486,320	6,967,703	79,366
12,000 UNDER 14,000	575,664	207,450	309,939	536,095	457,724	7,469,669	108,663
14,000 UNDER 16,000	505,709	206,635	261,293	481,235	421,557	7,575,328	130,874
16,000 UNDER 18,000	453,016	210,459	220,706	437,993	402,037	7,693,647	150,615
18,000 UNDER 20,000	419,785	218,628	189,267	410,142	396,945	7,970,812	171,624
20,000 UNDER 22,000	390,959	225,328	157,615	384,877	390,707	8,205,494	189,449
22,000 UNDER 24,000	358,362	228,191	127,524	354,147	379,096	8,236,301	200,074
24,000 UNDER 26,000	324,246	226,097	100,052	321,531	360,452	8,099,511	204,864
26,000 UNDER 28,000	288,974	217,313	77,113	287,240	334,656	7,796,843	204,164
28,000 UNDER 30,000	258,590	205,925	60,006	257,406	308,520	7,493,651	203,951
30,000 UNDER 32,000	228,560	189,572	46,486	227,721	277,531	7,080,654	201,140
32,000 UNDER 34,000	201,676	172,608	35,845	201,047	248,171	6,650,776	196,736
34,000 UNDER 36,000	177,918	155,658	28,123	177,384	220,545	6,222,642	192,504
36,000 UNDER 38,000	154,652	137,380	21,547	154,314	193,309	5,718,291	185,322
38,000 UNDER 40,000	133,463	119,966	16,635	133,177	166,264	5,202,069	176,489
40,000 UNDER 45,000	255,798	232,438	26,689	255,297	319,839	10,827,933	396,752
45,000 UNDER 50,000	167,012	152,767	14,229	166,730	207,450	7,902,604	322,131
50,000 UNDER 75,000	290,786	261,969	19,651	290,352	355,818	17,131,058	854,216
75,000 UNDER 100,000	71,851	63,088	3,683	71,744	90,258	6,141,912	389,541
100,000 AND OVER	78,119	67,725	3,247	78,057	96,086	16,207,736	1,351,636
TOTALS	9,806,609	4,483,656	3,944,597	6,909,011	8,041,037	\$182,950,495	\$6,002,707

Table 81
Personal Income Tax Statistics
FIDUCIARY RETURNS BY GROSS INCOME CLASS
1980 Income Year

GROSS INCOME CLASS	NUMBER OF RETURNS	GROSS INCOME (000)	DISTRIBUTION TO BENEFICIARIES	OTHER DEDUCTIONS	TAXABLE INCOME	TOTAL CREDITS	NET TAX ASSESSED
NONTAXABLE RETURNS							
NO GROSS INCOME	1,636	-525,701	-	58,807,066	-	511,635	-
\$1 UNDER \$1,000	15,200	7,888	54,261,350	12,444,100	5489,450	50,300	-
1,000 UNDER 2,000	15,300	27,018	13,269,500	22,894,000	421,700	69,750	-
2,000 UNDER 3,000	14,150	85,692	26,636,000	10,835,800	271,000	57,800	-
3,000 UNDER 4,000	10,800	36,750	24,710,250	15,819,850	158,900	45,000	-
4,000 UNDER 5,000	11,000	49,387	36,280,500	11,906,250	9,000	35,750	-
5,000 UNDER 6,000	9,800	53,693	44,298,850	11,235,200	29,000	44,550	-
6,000 UNDER 7,000	5,050	33,199	23,265,750	14,751,250	150,000	9,550	-
7,000 UNDER 8,000	5,000	37,505	32,746,500	4,756,000	-	14,000	-
8,000 UNDER 9,000	4,000	34,352	30,501,500	1,850,000	250	8,500	-
9,000 UNDER 10,000	7,000	65,883	53,748,000	15,316,750	-	27,250	-
10,000 UNDER 15,000	20,800	257,079	504,301,750	54,911,450	5,343,500	153,300	-
15,000 UNDER 20,000	12,750	219,142	181,488,000	40,952,750	5,000	67,500	-
20,000 UNDER 30,000	16,270	394,756	314,889,750	85,254,800	272,680	47,050	-
30,000 UNDER 40,000	9,500	524,960	266,322,500	63,920,250	169,250	29,750	-
40,000 UNDER 50,000	3,750	168,179	120,069,000	50,612,500	34,750	12,750	-
50,000 UNDER 100,000	6,110	571,853	266,518,100	105,579,320	188,040	17,090	-
100,000 AND OVER	1,364	536,887	275,472,037	267,602,315	1,395	5,162	-
TOTAL NONTAXABLE RETURNS	169,480	52,625,515	52,040,879,337	5799,448,651	55,564,415	566,687	-
TAXABLE RETURNS							
NO GROSS INCOME	60	-52,905	-	5288,850	-	5510	365,910
\$1 UNDER \$1,000	3,585	2,162	5122,910	204,925	52,813,770	3,585	14,740
1,000 UNDER 2,000	6,380	9,548	1,117,575	643,175	7,788,800	28,025	48,805
2,000 UNDER 3,000	5,130	12,879	1,862,180	1,506,415	9,710,230	25,470	72,445
3,000 UNDER 4,000	4,805	17,296	1,525,675	3,582,690	10,187,580	20,640	117,845
4,000 UNDER 5,000	3,870	17,338	3,577,680	2,662,985	11,097,245	15,950	128,525
5,000 UNDER 6,000	3,735	20,097	2,369,675	3,514,515	14,212,885	15,795	195,500
6,000 UNDER 7,000	2,495	16,088	1,405,545	2,085,575	12,546,855	13,025	216,740
7,000 UNDER 8,000	2,105	16,116	2,149,650	1,813,640	12,152,585	10,655	231,015
8,000 UNDER 9,000	2,120	18,019	4,323,625	1,948,640	11,747,010	13,730	235,420
9,000 UNDER 10,000	745	7,126	1,277,125	694,670	5,154,545	3,625	112,060
10,000 UNDER 11,000	1,290	13,660	2,459,670	1,723,635	9,476,710	7,095	225,265
11,000 UNDER 12,000	1,665	19,031	2,956,895	1,472,985	14,601,365	10,080	198,950
12,000 UNDER 13,000	1,920	23,987	4,962,215	3,807,840	15,217,030	8,490	189,740
13,000 UNDER 14,000	1,235	16,677	4,315,135	2,952,290	9,409,970	3,665	292,230
14,000 UNDER 15,000	1,240	17,920	7,020,405	2,197,080	8,702,305	2,770	255,695
15,000 UNDER 16,000	1,205	18,815	4,952,525	1,405,460	12,446,680	3,185	442,120
16,000 UNDER 17,000	695	11,602	1,724,225	1,878,255	7,999,540	3,890	295,030
17,000 UNDER 18,000	660	11,603	6,110,600	706,150	4,786,970	1,425	405,890
18,000 UNDER 19,000	815	15,212	2,444,430	1,579,805	11,187,760	5,405	434,025
19,000 UNDER 20,000	645	12,575	4,408,000	489,255	7,677,990	3,705	531,940
20,000 UNDER 21,000	475	9,627	1,775,270	1,342,750	6,510,670	3,220	288,075
21,000 UNDER 22,000	850	18,379	7,097,075	3,095,665	8,226,215	2,580	511,865
22,000 UNDER 23,000	510	11,540	2,909,040	1,675,095	6,955,880	2,805	309,625
23,000 UNDER 24,000	390	9,191	4,639,880	2,933,895	1,616,920	1,920	55,920
24,000 UNDER 25,000	645	15,757	7,239,430	4,048,585	4,468,920	2,940	181,230
25,000 UNDER 30,000	2,540	68,695	21,765,780	7,735,565	59,194,010	12,440	2,355,545
30,000 UNDER 40,000	2,410	83,506	52,549,200	14,382,805	36,573,765	7,900	2,534,530
40,000 UNDER 50,000	1,850	84,768	18,456,645	7,380,450	58,910,510	1,518,045	4,857,705
50,000 UNDER 100,000	3,005	205,388	46,953,580	45,140,580	113,293,940	1,375,430	10,753,275
100,000 AND OVER	1,362	424,188	175,179,741	54,563,716	195,114,485	219,111	24,821,284
TOTAL TAXABLE RETURNS	60,437	51,225,885	5379,648,781	5179,217,761	5670,882,548	53,544,941	551,456,204
GRAND TOTALS	229,917	53,851,400	52,420,528,118	5978,666,412	5676,446,963	54,211,628	551,456,204

FOOTNOTES FOLLOW THIS SECTION.

Table 9†
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1980 Income Year

INCOME CONCEPT CLASS	TOTAL RETURNS	TAXABLE RETURNS	TOTAL TAX LIABILITY (000)	NUMBER OF RETURNS BY SIZE OF TAX LIABILITY			
				\$1 UNDER \$1,000	\$1,000 UNDER \$2,000	\$2,000 UNDER \$6,000	\$6,000 AND OVER
<u>ADJUSTED GROSS INCOME</u>							
UNDER \$50,000	9,396,331	6,401,234	\$3,462,753	5,327,703	907,615	165,613	303
\$50,000 UNDER 100,000	369,740	368,350	1,251,816	13,690	53,410	272,240	29,010
100,000 UNDER 200,000	64,850	64,800	654,084	320	450	5,870	58,160
200,000 AND OVER	17,331	17,325	730,406	10	8	115	17,192
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665
<u>AGI PLUS TAX PREFERENCE INCOME</u>							
UNDER \$50,000	9,356,222	6,361,125	\$3,390,949	5,319,103	889,465	152,513	44
\$50,000 UNDER 100,000	393,673	392,283	1,228,468	21,510	71,080	277,870	21,823
100,000 UNDER 200,000	74,821	74,771	648,440	1,090	920	13,240	59,521
200,000 AND OVER	23,536	23,530	831,202	20	18	215	23,277
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665
<u>AGI LESS INVESTMENT EXPENSES</u>							
UNDER \$50,000	9,416,481	6,421,122	\$3,500,183	5,332,113	915,236	173,159	614
\$50,000 UNDER 100,000	354,514	353,364	1,244,057	9,440	46,050	266,424	31,450
100,000 UNDER 200,000	61,152	61,122	643,546	160	191	4,209	56,562
200,000 AND OVER	16,105	16,101	711,272	10	6	46	16,039
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665
<u>EXPANDED INCOME</u>							
UNDER \$50,000	9,376,085	6,380,726	\$3,423,114	5,324,303	896,735	159,633	55
\$50,000 UNDER 100,000	380,051	378,901	1,223,580	17,060	64,301	273,857	23,683
100,000 UNDER 200,000	70,114	70,084	639,251	340	440	10,268	59,036
200,000 AND OVER	22,002	21,998	813,114	20	7	80	21,891
TOTALS	9,848,252	6,851,709	\$6,099,059	5,341,723	961,483	443,838	104,665

FOOTNOTES ON FOLLOWING PAGE

Table 9 (continued)[†]
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1980 Income Year

INCOME CONCEPT CLASS	TOTAL RETURNS	NONTAXABLE RETURNS	TAXABLE RETURNS	NUMBER OF RETURNS BY SIZE OF AVERAGE TAX RATE ⁵						
				UNDER 1%	1% UNDER 2%	2% UNDER 3%	3% UNDER 5%	5% UNDER 7%	7% UNDER 9%	9% AND OVER ⁶
ADJUSTED GROSS INCOME¹										
UNDER \$50,000	9,396,331	2,995,097	6,401,234	1,475,000	1,831,000	1,518,050	1,307,250	234,800	31,200	3,934
\$50,000 UNDER 100,000	369,740	1,390	368,350	7,180	10,530	24,210	126,950	147,980	45,890	5,610
100,000 UNDER 200,000	64,850	50	64,800	400	570	900	4,220	14,810	33,720	10,180
200,000 AND OVER	17,331	6	17,325	23	69	123	410	1,257	4,880	10,563
TOTALS	9,848,252	2,996,543	6,851,709	1,482,603	1,842,169	1,543,283	1,438,830	398,847	115,690	30,287
AGI PLUS TAX PREFERENCE INCOME²										
UNDER \$50,000	9,356,222	2,995,097	6,361,125	1,485,900	1,831,900	1,512,200	1,281,900	223,050	25,000	1,175
\$50,000 UNDER 100,000	393,673	1,390	392,283	11,750	16,900	37,190	143,270	144,800	36,570	1,803
100,000 UNDER 200,000	74,821	50	74,771	1,310	1,200	2,680	10,820	25,440	31,440	3,881
200,000 AND OVER	23,536	6	23,530	50	172	267	1,855	5,359	10,418	5,409
TOTALS	9,848,252	2,996,543	6,851,709	1,499,010	1,850,172	1,552,337	1,437,845	396,649	103,428	12,268
AGI LESS INVESTMENT EXPENSES³										
UNDER \$50,000	9,416,481	2,995,359	6,421,122	1,465,660	1,824,120	1,519,250	1,332,561	240,100	33,801	5,630
\$50,000 UNDER 100,000	354,514	1,150	353,364	4,160	8,790	19,381	113,024	151,063	50,723	6,223
100,000 UNDER 200,000	61,152	30	61,122	180	279	623	2,885	11,485	33,858	11,812
200,000 AND OVER	16,105	4	16,101	18	23	43	183	753	3,775	11,306
TOTALS	9,848,252	2,996,543	6,851,709	1,470,018	1,833,212	1,539,297	1,448,653	403,401	122,157	34,971
EXPANDED INCOME⁴										
UNDER \$50,000	9,376,085	2,995,359	6,380,726	1,479,340	1,825,110	1,514,910	1,304,610	228,420	27,150	1,186
\$50,000 UNDER 100,000	380,051	1,150	378,901	8,310	14,810	32,810	132,596	148,462	39,811	2,102
100,000 UNDER 200,000	70,114	30	70,084	390	704	1,603	8,479	21,725	32,585	4,598
200,000 AND OVER	22,002	4	21,998	34	41	89	1,179	4,470	10,178	6,007
TOTALS	9,848,252	2,996,543	6,851,709	1,488,074	1,840,665	1,549,412	1,446,864	403,077	109,724	13,893

¹ Adjusted gross income is gross income less business expenses and adjustments to income. Transfer payments, such as social security, unemployment insurance, and welfare, are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

² Tax preference income is the amount reported in Schedule F of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

³ Investment expenses are here defined as interest expenses, other than mortgage interest, that do not exceed investment income--that portion of dividends and capital gains included in income.

⁴ Expanded income is adjusted gross income plus tax preference income less investment expenses.

⁵ Average tax rate is the net tax divided by the income as defined in the income concept.

⁶ These returns with an average tax rate equal to or greater than 9 percent of the income concept used have either preference income or "throwback" taxes. See Section 17063 for preference income, or Sections 17771-17774 for throwback rules, of the Revenue and Taxation Code.

1980 INCOME YEAR
FOOTNOTES FOR PERSONAL INCOME TAX TABLES 1 THROUGH 8

- + Statewide Statistical Appendix Tables 1-5 and 8 were derived from a data file collected and edited sample of 78,550 unaudited returns; the sample was both random and stratified. County Tables 6 and 7 were created from the Master File which included data of current year returns before audit (prior year and duplicate social security number returns were excluded). Since no statistical sampling was involved, the data in these tables are not subject to sampling error. The data are, however, subject to nonsampling error. Because of the different sources, statewide tables and county tables are not strictly comparable.
- ++ Data are not available.
- Ⓡ Taxable Income for the 1967 and subsequent income years is not comparable to that for earlier years. In 1967, exemption credits were substituted for exemption exclusions and taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions and exemption exclusion.
- γ Less than .05 percent.
- Ⓢ Includes both itemized deductions and standard deductions claimed. The standard deduction is \$2,580 on joint returns of married persons, returns for surviving spouses, and returns of heads of household. The standard deduction is \$1,290 on returns of single persons and on separate returns of married persons. Deductions of less than the standard deduction occur when taxpayers (a) file part-year resident returns or nonresident returns and prorate their deductions in the same proportion as their California adjusted gross income bears to their total adjusted gross income, or (b) inadvertently itemize deductions of less than the allowable standard deduction.
- Ⓣ Includes preference tax. Detail may not add to totals due to tolerances and rounding.
- Ⓤ Total of Tax Credits includes personal credits, dependent credits, blind credits, income averaging credits, credits for taxes paid to other states, special low income credits, solar credits, child care credits, agriculture irrigation equipment credits, elderly credits, job credits, pollution abatement equipment credits and water conservation credits.
- Ⓦ When an individual return reported income from two or more sole proprietorships, all of the sole proprietorship incomes, profits and losses, were combined and the resulting net profit or loss was recorded.
- Ⓧ When an individual return reported income from two or more partnerships, all of the partnership incomes, profits and losses, were combined and the resulting net profit or loss was recorded.
- Ⓨ Net Sale of Capital Assets combined prior year carryover loss with a percentage of current year sales. If this combination resulted in a net loss which exceeded \$1,000 (\$500 for married filing separate), only \$1,000 (\$500) was recorded and the excess was carried to the next year. The percentages, based on the length of time and the taxpayer held the capital asset, are: (a) 100 percent if held one year or less; (b) 65 percent if held more than one year but not more than five years; and (c) 50 percent if held for more than five years.
- Ⓡ All Other Income Sources include net income from fiduciaries, net income from the disposition of noncapital assets, income from alimony, gambling, and other miscellaneous sources.
- Ⓢ Total Adjustments combine amounts for military exclusion, moving expense, employee business expense, disability income exclusion, forfeited interest penalty, self-employed retirement plan exclusion, individual retirement arrangement exclusion, self-employed defined benefit plan exclusion and alimony paid.
- Ⓣ Total Taxes include taxes paid on real estate, gas, sales and use, in lieu license, and others.
- Ⓤ Total Interest is interest paid on home mortgages, installment purchases, and other nonbusiness items.
- Ⓦ Contributions Deducted combine current year contributions of cash and other than cash with contributions carried over from the previous year. The combined amount is then limited to 20 percent of the California adjusted gross income and contribution amounts in excess of the limit are carried over to subsequent years.
- Ⓧ All Other Deductions include adoption expenses, union dues, employment education expenses, political contributions, handicap repairs, etc.
- Ⓨ Personal Credit was increased for the 1978 and subsequent income years and therefore is not comparable to that of earlier years.
- Ⓡ Professional Services include medical and other health services; law offices, accounting, auditing and bookkeeping services; educational services, and engineering and architectural services. Personal Services include laundry, cleaning and dyeing establishments, barber and beauty shops, shoe repair and shine shops, photographic studios, and funeral services and crematories; Business Services include radio and television broadcasting, advertising, credit bureaus and collection agencies, news syndicates, and lettering shops; Other Services include lodging, automotive and other repairs, and recreational services.
- α Population estimates by California Department of Finance.
- † According to the entry in the preceding column.
- * Unable to determine county of residence from tax return.
- Resident returns filed with out-of-state address.
- Ⓢ Computed after excluding returns of unallocated, nonresidents, and residents with out-of-state addresses.
- * Data are not shown for cells with fewer than three returns. However, data are included in the appropriate totals.
- + Less than \$500.

Appendix

Bank and Corporation Taxes

1981

**ANNUAL
REPORT**



STATE OF CALIFORNIA

FRANCHISE TAX BOARD

Table 1
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INCOME YEARS
1936 through 1980

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INCOME YEAR	NUMBER OF RETURNS				INCOME REPORTED FOR FEDERAL TAXATION (IN THOUSANDS)		INCOME REPORTED FOR STATE TAXATION (IN THOUSANDS)		TAX ASSESSED	
	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	CORPORATIONS REPORTING NET LOSS	REPORTING NO INCOME OR LOSS	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME	ALL REPORTING CORPORATIONS	CORPORATIONS REPORTING NET INCOME
1980	275,493	165,183	86,482	23,828	\$152,063,777	\$167,888,218	\$20,654,235	\$25,825,405	\$2,497,647,594	\$2,475,051,342
1979	248,188	154,468	72,343	21,377	155,443,009	163,475,119	20,734,811	24,825,988	2,301,054,112	2,282,059,862
1978	221,527	138,495	63,725	19,307	136,216,778	141,497,111	18,727,933	21,974,367	2,066,579,672	2,049,715,172
1977	200,393	124,175	57,949	18,269	114,908,291	120,937,865	14,940,577	17,830,411	1,683,229,641	1,667,681,822
1976	184,326	113,614	54,249	16,463	97,292,565	102,382,860	11,915,878	14,807,760	1,390,238,310	1,375,779,635
1975	177,665	106,213	53,965	17,487	71,847,619	78,087,336	8,362,261	11,671,553	1,097,939,222	1,083,238,005
1974	172,185	102,680	49,962	19,543	74,425,460	78,709,501	8,977,795	11,734,409	1,094,177,347	1,079,976,643
1973	165,676	97,377	46,937	21,362	64,844,833	68,110,274	7,911,161	10,207,612	873,720,462	859,850,734
1972	158,932	91,005	47,214	20,663	48,909,893	51,586,659	6,465,182	8,561,184	687,618,370	678,175,475
1971	151,216	83,664	47,621	19,931	40,284,475	44,919,449	4,804,362	7,249,163	545,901,289	539,169,214
1970	145,352	81,340	44,318	19,694	35,121,729	39,726,149	4,385,654	6,711,523	507,475,701	501,097,301
1969	136,695	80,348	38,627	17,720	42,912,970	45,295,192	5,642,555	7,476,775	559,643,421	553,360,351
1968	128,505	77,238	36,754	14,513	43,567,142	44,680,284	6,003,297	7,254,536	537,280,744	532,102,937
1967	125,677	73,433	38,188	14,056	40,102,895	38,231,010	5,252,164	6,455,635	461,812,582	456,606,107
1966	124,690	73,076	35,664	15,950	42,589,234	42,964,080	5,642,650	6,637,755	390,355,658	385,212,963
1965	122,339	71,484	35,625	15,290	38,091,426	38,879,581	5,126,221	6,007,207	357,967,410	352,892,460
1964	118,860	69,555	34,254	15,051	31,405,573	32,311,341	4,626,364	5,525,956	331,784,718	326,880,193
1963	114,667	66,496	33,667	14,504	28,800,619	29,520,296	4,282,870	5,091,922	309,403,940	304,613,490
1962	110,294	63,400	31,954	14,940	23,938,415	25,020,066	3,969,910	4,754,427	291,727,621	287,066,421
1961	105,645	59,746	31,802	14,097	23,002,843	23,768,082	3,716,550	4,508,953	279,938,058	275,392,583
1960	101,081	56,987	28,743	15,351	22,420,319	23,297,770	3,517,235	4,181,754	259,811,383	255,234,712
1959	94,161	53,456	24,069	16,636	21,960,626	22,520,887	3,663,711	4,155,387	243,301,582	239,556,222
1958	87,577	46,414	24,236	16,927	16,498,423	17,074,760	3,168,466	3,629,549	167,141,521	166,109,271
1957	81,150	44,527	20,313	16,310	19,188,347	19,692,514	3,286,282	3,663,837	165,168,785	164,252,185
1956	74,260	40,713	17,418	16,129	19,126,819	19,617,762	3,331,065	3,656,955	163,870,435	163,031,085
1955	65,345	35,020	16,365	13,960	19,820,265	20,098,100	3,162,831	3,429,695	152,267,415	151,508,790
1954	56,652	29,489	15,910	11,253	14,213,598	14,632,644	2,551,429	2,892,462	132,551,895	131,822,070
1953	52,041	27,561	13,718	10,762	14,212,904	14,408,954	2,518,582	2,757,676	123,140,277	122,527,802
1952	47,864	25,646	12,386	9,830	14,320,230	14,431,421	2,284,069	2,522,432	111,335,122	110,770,522
1951	44,583	24,538	11,008	9,037	16,298,990	16,265,240	2,598,337	2,765,742	118,484,293	117,982,468
1950	42,377	21,987	11,560	8,830	15,104,881	15,567,639	2,264,140	2,431,895	105,627,733	105,117,408
1949	40,096	19,078	12,529	8,489	++	9,903,504	++	1,748,703	74,443,544	73,917,794
1948	37,580	19,333	10,195	8,052	++	11,167,883	++	2,079,786	78,105,662y	77,649,537
1947	35,612	17,789	7,852	7,972	++	9,324,028	++	1,844,296	70,394,248y	70,012,032
1946	28,436	15,156	5,610	7,670	++	5,897,453	++	1,484,949	55,096,407y	54,785,244
1945	24,430	13,703	4,587	6,140	++	5,845,721	++	1,394,685	49,655,751y	49,404,777
1944	23,785	13,723	4,523	5,539	++	8,055,900	++	1,669,647	59,103,860y	58,890,043
1943	24,088	13,904	5,199	4,985	++	8,556,462	++	1,741,929	64,588,611y	64,362,445
1942	25,320	13,868	11,571	8	++	6,787,737	++	1,318,172	55,510,480y	55,221,205
1941	26,392	13,248	13,144	8	++	4,553,676	++	831,906	36,217,338y	35,888,738
1940	26,968	11,987	14,981	8	++	2,550,099	++	483,040	22,180,630y	21,806,105
1939	++	11,095	++	++	++	1,862,395	++	399,679	++	18,164,792
1938	++	10,195	++	++	++	1,252,243	++	359,952	++	16,536,260
1937	++	11,593	++	++	++	1,816,505	++	458,817	++	20,728,030
1936	++	11,514	++	++	++	1,382,892	++	385,108	++	17,781,001

Table 21
Bank and Corporation Franchise Tax Statistics
COMPARISON BY STATE NET INCOME CLASS
1980 Income Year

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NET TAXABLE INCOME	RETURNS			NET INCOME LESS NET LOSS			TAX ASSESSED		
	NUMBER	PERCENT		AMOUNT (THOUSANDS)	PERCENT*		AMOUNT	PERCENT	
		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE		OF TOTAL	CUMU- LATIVE
NET LOSS	86,482	31.4	31.4	-\$5,171,170	-	-	\$17,793,926	0.7	0.7
NO INCOME OR LOSS	23,828	8.6	40.0	-	-	-	4,802,326	0.2	0.9
\$1 UNDER \$1,000	17,891	6.5	46.5	7,727	+	0.0	3,402,724	0.1	1.0
1,000 UNDER 2,000	11,489	4.2	50.7	17,189	0.1	0.1	2,269,923	0.1	1.1
2,000 UNDER 3,000	9,611	3.5	54.2	23,485	0.1	0.2	2,217,040	0.1	1.2
3,000 UNDER 4,000	6,638	2.4	56.6	23,107	0.1	0.3	2,169,368	0.1	1.3
4,000 UNDER 5,000	5,610	2.0	58.6	25,136	0.1	0.4	2,359,107	0.1	1.4
5,000 UNDER 6,000	4,773	1.7	60.3	26,207	0.1	0.5	2,459,053	0.1	1.5
6,000 UNDER 7,000	4,230	1.5	61.8	27,487	0.1	0.6	2,580,004	0.1	1.6
7,000 UNDER 8,000	3,713	1.4	63.2	27,821	0.1	0.7	2,611,330	0.1	1.7
8,000 UNDER 9,000	3,356	1.2	64.4	28,477	0.1	0.8	2,672,830	0.1	1.8
9,000 UNDER 10,000	3,332	1.2	65.6	31,689	0.1	0.9	2,973,469	0.1	1.9
10,000 UNDER 11,000	3,072	1.1	66.7	32,215	0.1	1.0	3,023,060	0.1	2.0
11,000 UNDER 12,000	2,771	1.0	67.7	31,848	0.1	1.1	2,987,475	0.1	2.1
12,000 UNDER 13,000	2,603	0.9	68.6	32,519	0.1	1.2	3,048,005	0.1	2.2
13,000 UNDER 14,000	2,372	0.9	69.5	32,044	0.1	1.3	3,007,760	0.1	2.3
14,000 UNDER 15,000	2,281	0.8	70.3	33,087	0.1	1.4	3,104,687	0.1	2.4
15,000 UNDER 20,000	9,885	3.6	73.9	172,069	0.7	2.1	16,151,011	0.6	3.0
20,000 UNDER 25,000	8,024	2.9	76.8	180,055	0.7	2.8	16,894,926	0.7	3.7
25,000 UNDER 30,000	6,592	2.4	79.2	180,483	0.7	3.5	16,930,840	0.7	4.4
30,000 UNDER 40,000	9,868	3.6	82.8	342,496	1.3	4.8	32,138,472	1.3	5.7
40,000 UNDER 50,000	7,519	2.7	85.5	337,764	1.3	6.1	31,689,568	1.3	7.0
50,000 UNDER 60,000	6,083	2.2	87.7	332,435	1.3	7.4	31,196,138	1.2	8.2
60,000 UNDER 70,000	4,346	1.6	89.3	281,593	1.1	8.5	26,449,517	1.1	9.3
70,000 UNDER 80,000	3,568	1.3	90.6	267,138	1.0	9.5	25,080,193	1.0	10.3
80,000 UNDER 90,000	2,771	1.0	91.6	234,847	0.9	10.4	22,055,703	0.9	11.2
90,000 UNDER 100,000	2,347	0.9	92.5	222,614	0.9	11.3	20,901,048	0.8	12.0
100,000 UNDER 150,000	6,621	2.4	94.9	796,891	3.1	14.4	74,893,730	3.0	15.0
150,000 UNDER 200,000	3,057	1.1	96.0	528,673	2.1	16.5	49,729,499	2.0	17.0
200,000 UNDER 250,000	1,891	0.7	96.7	422,024	1.6	18.1	39,705,856	1.6	18.6
250,000 UNDER 300,000	1,266	0.5	97.2	346,036	1.3	19.4	32,631,364	1.3	19.9
300,000 UNDER 400,000	1,654	0.6	97.8	572,912	2.2	21.6	54,063,297	2.2	22.1
400,000 UNDER 500,000	1,067	0.4	98.2	475,650	1.8	23.4	44,919,825	1.8	23.9
500,000 UNDER 750,000	1,485	0.5	98.7	903,303	3.5	26.9	85,607,400	3.4	27.3
750,000 UNDER 1,000,000	795	0.3	99.0	690,773	2.7	29.6	65,619,960	2.6	29.9
1,000,000 UNDER 1,500,000	865	0.3	99.3	1,055,998	4.1	33.7	100,775,604	4.0	33.9
1,500,000 UNDER 2,000,000	362	0.1	99.4	617,704	2.4	36.1	59,022,537	2.4	36.3
2,000,000 UNDER 3,000,000	489	0.2	99.6	1,188,055	4.6	40.7	113,631,951	4.6	40.9
3,000,000 UNDER 4,000,000	186	0.1	99.7	642,389	2.5	43.2	61,349,224	2.5	43.4
4,000,000 UNDER 5,000,000	131	0.1	99.8	583,142	2.3	45.5	55,714,087	2.2	45.6
5,000,000 UNDER 10,000,000	291	0.1	99.9	1,978,015	7.7	53.2	188,809,997	7.6	53.2
10,000,000 AND OVER	278	0.1	100.0	12,072,308	46.8	100.0	1,168,203,760	46.8	100.0
TOTALS	275,493	100.0	100.0	\$20,654,235	100.0	100.0	\$2,497,647,594	100.0	100.0

*Positive income only.

+Less than .05%.

Table 3
Bank and Corporation Franchise Tax Statistics
COMPARISON BY INDUSTRY
1979 and 1980 Income Years

INDUSTRY	I N C O M E I N T H O U S A N D S							
	1979				1980			
	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS		CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION		ALL REPORTING CORPORATIONS	
	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS	NUMBER	NET INCOME	NUMBER	NET INCOME LESS NET LOSS
AGRICULTURE, FORESTRY, AND FISHERY.....	3,492	\$319,764	8,886	\$161,928	3,866	\$366,487	6,488	\$178,219
MINING.....	618	2,506,880	1,319	2,061,768	716	3,173,308	1,466	3,000,743
CRUDE PETROLEUM AND NATURAL GAS PRODUCTION.....	412	2,213,030	790	2,007,028	495	3,081,205	910	2,938,475
OTHER MINING AND QUARRYING.....	206	92,850	529	54,730	220	92,103	556	62,268
CONSTRUCTION.....	13,839	1,108,040	21,667	827,616	14,758	1,166,168	24,098	681,581
MANUFACTURING.....	18,688	6,431,288	28,371	7,418,894	20,210	8,270,780	30,845	6,316,343
BEVERAGES, FOOD, AND KINDRED PRODUCTS.....	1,139	894,442	1,740	783,450	1,162	896,202	1,817	791,776
TEXTILE-MILL PRODUCTS.....	171	57,081	258	43,457	167	55,196	273	42,494
APPAREL AND PRODUCTS MADE FROM FABRIC.....	1,115	227,004	1,778	184,896	1,121	207,537	1,877	154,075
WOOD PRODUCTS, EXCEPT FURNITURE.....	810	460,566	1,141	432,191	780	229,250	1,218	186,163
FURNITURE AND FIXTURES.....	669	85,327	1,014	66,781	667	86,682	1,024	52,601
PAPER AND ALLIED PRODUCTS.....	260	173,638	329	169,788	259	135,613	329	129,354
PRINTING, PUBLISHING, AND ALLIED INDUSTRIES.....	2,108	485,301	3,351	412,462	2,299	479,220	3,639	404,940
CHEMICALS AND ALLIED PRODUCTS.....	1,518	784,071	2,184	684,020	1,507	793,077	2,247	734,867
PETROLEUM AND COAL PRODUCTS.....	84	279,399	127	249,447	81	117,346	125	85,903
RUBBER PRODUCTS.....	252	51,611	371	44,283	259	45,681	391	29,218
STONE, CLAY, AND GLASS PRODUCTS.....	563	294,746	763	284,302	527	198,124	776	181,912
PRIMARY METALS.....	348	428,280	431	408,068	329	576,426	425	542,241
ELECTRICAL MACHINERY AND EQUIPMENT.....	1,966	1,588,511	3,056	1,393,477	2,048	1,970,253	3,315	1,770,304
TRANSPORTATION EQUIPMENT.....	824	883,485	1,365	785,465	755	554,163	1,346	205,409
OTHER EQUIPMENT.....	2,161	479,242	2,792	452,077	2,264	464,619	2,991	394,801
PRECISION EQUIPMENT.....	500	341,111	794	249,562	536	364,327	826	317,879
OTHER FABRICATED METAL PRODUCTS.....	3,436	702,820	4,449	649,158	3,519	798,421	4,758	703,206
OTHER MANUFACTURING.....	1,775	214,663	3,028	127,010	1,930	298,623	3,466	189,200
SERVICES.....	46,883	1,276,656	77,238	1,308,684	53,306	1,169,303	88,828	1,346,867
MOTION PICTURES PRODUCTION.....	2,089	221,958	3,798	167,895	2,429	275,096	4,421	220,275
AMUSEMENT SERVICES.....	2,425	167,331	4,669	90,987	2,572	135,207	5,028	51,825
PERSONAL SERVICES.....	1,617	70,880	2,535	55,040	1,717	81,367	2,767	62,904
BUSINESS SERVICES.....	14,259	767,869	24,552	502,462	16,345	805,506	28,853	430,015
PROFESSIONAL SERVICES.....	13,212	182,898	20,655	140,372	17,946	230,180	24,460	175,361
OTHER SERVICES.....	10,781	565,620	21,029	351,928	12,297	634,947	24,300	406,487
TRADE.....	43,345	5,322,832	63,966	4,414,208	43,319	5,160,461	68,802	3,832,368
RETAIL TRADE.....	23,774	2,621,957	36,753	2,236,175	24,595	2,356,737	39,868	1,700,897
WHOLESALE TRADE.....	18,471	2,700,975	27,213	2,178,033	18,724	2,803,724	29,034	2,131,472
FINANCE, INSURANCE, AND REAL ESTATE.....	24,367	4,112,672	42,226	3,676,426	25,276	3,378,175	46,758	2,640,710
BANKS.....	281	1,274,550	387	1,184,627	290	1,087,753	394	1,071,638
SAVINGS AND LOAN ASSOCIATIONS.....	147	681,119	183	677,163	82	106,966	170	32,697
OTHER FINANCIAL.....	547	290,096	1,020	269,647	535	191,815	980	144,459
REAL ESTATE COMPANIES.....	18,239	1,414,618	31,740	1,124,771	18,998	1,438,471	35,566	957,452
INVESTMENTS AND INSURANCE COMPANIES.....	5,153	452,189	8,896	320,217	5,371	553,170	6,646	334,464
UTILITIES.....	3,725	1,248,954	6,378	874,301	3,744	2,148,743	7,107	1,846,383
TRANSPORTATIONS.....	2,577	345,208	4,195	151,080	2,611	360,462	4,373	201,539
COMMUNICATIONS.....	82	569,362	126	564,130	79	649,963	125	646,459
RADIO AND TELEVISION INDUSTRIES.....	237	196,888	447	181,139	220	163,070	470	138,895
ELECTRIC AND GAS UTILITIES.....	16	56,102	37	-88,151	18	874,828	33	874,208
OTHER PUBLIC UTILITIES.....	813	81,394	2,111	66,103	816	100,420	2,106	85,292
TOTALS.....	154,468	\$24,825,987	248,188	\$20,734,811	165,183	\$25,825,405	275,493	\$20,654,235

FOOTNOTES FOLLOW THIS SECTION

Table 4
Bank and Corporation Franchise Tax Statistics
COMPARISON BY ACCOUNTING PERIOD
1980 Income Year

ACCOUNTING PERIOD ENDED	CORPORATIONS REPORTING NET INCOME SUBJECT TO STATE TAXATION					ALL REPORTING CORPORATIONS				
	RETURNS		NET INCOME		TAX ASSESSED	RETURNS		NET INCOME LESS NET LOSS		TAX ASSESSED
	NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL		NUMBER	PERCENT OF TOTAL	AMOUNT (THOUSANDS)	PERCENT OF TOTAL	
JANUARY 31, 1980.....	7,845	4.7	\$1,069,899	4.1	\$97,061,349	13,033	4.7	\$887,689	4.3	\$98,108,199
FEBRUARY 28, 1980....	6,958	4.2	538,757	2.0	49,218,863	11,564	4.2	382,991	1.9	50,157,538
MARCH 31, 1980.....	15,453	9.4	1,319,163	5.1	121,420,343	25,219	9.2	974,552	4.7	123,420,818
APRIL 30, 1980.....	7,361	4.5	630,481	2.4	58,265,947	12,387	4.5	474,410	2.3	59,282,347
MAY 31, 1980.....	8,110	4.9	645,205	2.5	59,893,156	13,100	4.8	487,808	2.4	60,902,806
JUNE 30, 1980.....	25,790	15.6	2,113,663	8.2	197,408,282	40,580	14.7	1,611,475	7.8	200,412,882
JULY 31, 1980.....	7,786	4.7	669,600	2.6	62,819,407	12,841	4.7	504,700	2.4	63,840,632
AUGUST 31, 1980.....	8,073	4.9	625,357	2.4	59,026,280	13,291	4.8	463,249	2.2	60,079,280
SEPTEMBER 30, 1980...	19,696	11.9	1,860,608	7.2	177,056,232	31,288	11.4	1,467,067	7.1	179,414,101
OCTOBER 31, 1980.....	15,112	7.9	1,104,026	4.3	105,491,705	21,593	7.8	808,218	3.9	107,219,329
NOVEMBER 30, 1980....	7,472	4.5	583,657	2.3	55,973,383	13,238	4.8	377,400	1.8	57,142,583
DECEMBER 31, 1980....	37,527	22.7	14,664,988	56.8	1,431,416,395	67,359	24.4	12,214,675	59.1	1,437,667,079
TOTALS	165,183	100.0	\$25,825,404	100.0	\$2,475,051,342	275,493	100.0	\$20,654,234	100.0	\$2,497,647,594

Table 5
Corporation Income Tax Statistics
COMPARISON BY NET INCOME CLASS
1980 Income Year

NET INCOME TAXABLE IN CALIFORNIA	NUMBER OF RETURNS	INCOME REPORTED FOR TAXATION		TAX ASSESSED
		FEDERAL	STATE	
NET LOSS.....	836	-\$906,738,508	-\$109,688,767	-
NO INCOME OR LOSS.....	319	-	-	-
NET INCOME				
\$1 UNDER \$1,000....	621	62,240,699	226,260	\$21,812
1,000 UNDER 2,000....	241	20,937,176	348,231	32,963
2,000 UNDER 3,000....	159	35,282,992	392,934	37,153
3,000 UNDER 4,000....	121	13,028,010	422,104	40,511
4,000 UNDER 5,000....	80	12,860,261	365,743	34,619
5,000 UNDER 6,000....	85	15,379,004	469,192	44,427
6,000 UNDER 7,000....	56	17,043,663	365,065	34,565
7,000 UNDER 8,000....	49	11,488,994	368,972	34,796
8,000 UNDER 9,000....	37	13,309,456	315,237	29,909
9,000 UNDER 10,000....	51	31,242,467	485,298	45,851
10,000 UNDER 11,000....	43	27,369,742	451,541	42,704
11,000 UNDER 12,000....	33	9,073,979	379,533	35,813
12,000 UNDER 13,000....	28	11,956,112	349,525	33,059
13,000 UNDER 14,000....	22	12,711,160	297,459	28,138
14,000 UNDER 15,000....	29	31,154,607	418,696	39,565
15,000 UNDER 16,000....	101	86,151,987	1,755,047	165,755
20,000 UNDER 25,000....	75	67,493,223	1,672,660	158,201
25,000 UNDER 30,000....	44	29,767,726	1,195,628	113,014
30,000 UNDER 40,000....	77	65,918,686	2,648,561	249,241
40,000 UNDER 50,000....	59	1,381,544,595	2,639,626	249,026
50,000 UNDER 60,000....	47	64,621,322	2,553,255	240,203
60,000 UNDER 70,000....	43	83,408,744	2,765,445	261,296
70,000 UNDER 80,000....	23	28,514,290	1,736,589	164,131
80,000 UNDER 90,000....	18	45,041,773	1,520,408	142,855
90,000 UNDER 100,000....	14	54,075,172	1,324,930	124,981
100,000 UNDER 150,000....	64	163,188,116	8,055,790	759,308
150,000 UNDER 200,000....	32	91,583,056	5,467,784	515,875
200,000 UNDER 250,000....	21	46,589,427	4,802,418	454,853
250,000 UNDER 300,000....	12	73,984,344	3,358,137	316,927
300,000 UNDER 400,000....	11	41,007,761	3,726,782	352,369
400,000 UNDER 500,000....	5	40,334,757	2,196,058	210,594
500,000 UNDER 750,000....	12	187,841,597	7,400,489	696,408
750,000 UNDER 1,000,000....	3	30,206,573	2,505,757	231,953
1,000,000 AND OVER.....	27	1,412,447,961	170,191,737	16,267,888
GRAND TOTALS.....	3,498	\$3,412,060,924	\$123,484,124	\$22,210,763
RETURNS REPORTING NET INCOME				
1980.....	2,343	\$4,318,799,432	\$233,172,891	\$22,210,763
1979.....	2,293	2,916,790,183	117,657,162	10,589,486
1978.....	2,247	2,459,258,895	101,757,264	9,158,129
1977.....	2,097	2,040,160,418	91,508,042	8,232,510
1976.....	1,856	1,617,293,035	63,948,205	5,788,478
1975.....	1,576	1,443,227,158	53,655,013	4,824,077
1974.....	1,563	1,730,934,055	58,198,215	5,269,935
1973.....	1,351	1,340,425,287	47,306,838	3,826,517
1972.....	1,170	987,219,479	38,210,673	2,854,674
1971.....	1,136	908,000,983	33,653,519	2,348,906
1970.....	948	613,275,761	25,403,144	1,774,881
1969.....	1,134	863,874,340	31,995,406	2,235,888
1968.....	1,494	1,069,019,770	39,777,956	2,781,678
1967.....	1,230	1,030,294,539	34,384,812	2,331,720
1966.....	1,329	1,171,414,305	34,769,026	1,905,645
1965.....	1,353	951,713,378	24,786,408	1,352,748
1964.....	1,392	875,638,792	27,776,820	1,517,468
1963.....	1,473	1,008,857,730	25,165,222	1,375,529
1962.....	1,462	979,700,519	27,089,571	1,476,144
1961.....	1,427	1,004,681,793	25,028,591	1,364,379

1980 INCOME YEAR
FOOTNOTES FOR BANK AND CORPORATION TAX TABLES 1 THROUGH 6

- † Corporations sustained losses and those which "broke even" (mostly inactive corporations and cooperatives) are included in this table. Figures in the column headed "Number of Returns" include (a) approximately 3,529 corporations which have changed their income years and filed "short-period" returns and (b) approximately 89 mergers and consolidations occurring during the income year, a return for each surviving corporation and one for each of the dissolved corporations.
- †† Not Available.
- β Included with corporations reporting net loss.
- γ Estimated.
- δ Includes ordnance and accessories manufacturers, tobacco manufacturers, leather and leather products manufacturers, and other manufacturers not elsewhere classified.
- ζ Includes amusement service and motion picture theaters.
- λ Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- ξ Includes hotels, employment agencies, automotive repair services and garages, miscellaneous repair services and hand trades, medical and other health services, educational institutions and agencies, other professional and social-service agencies and institutions, and corporations whose nature of business was not determinable.
- π National and state banks, savings and loan associations, and other financial institutions subject to (a) the general franchise tax rate of 9.6 percent plus (b) the bank and financial tax rate (maximum of 4 percent) imposed under the provisions of Section 23186a of the Bank and Corporation Tax Law. The combined tax rate applicable to financials for calendar and fiscal years ending in 1980 was computed at 11.6 percent and represents the sixth consecutive year since 1957 in which the computed rate was less than 4 percent. The total rate for the 1979 income year was 10.633 percent. When the bank tax rate is determined in December of each year, the tax is adjusted by mailing notices of the amount of additional tax payable or refundable as the case may be. The financial rate on banks is in lieu of all other property taxes and licenses, except taxes on real property. The financial rate on savings and loan associations and other financial corporations can be reduced or offset by the amounts paid to the state or to any county, city, or other political subdivision as personal property taxes or specified license fees.
- τ Includes financial corporations not elsewhere classified. (Insurance companies are not subject to franchise taxes).
- φ Includes highway, railroad, car and express, water, and airline utilities.
- ψ Includes water, wharfage, carloading, stevedoring, warehousing, cold storage, and pipeline companies.

1981

**ANNUAL
REPORT**



STATE OF CALIFORNIA
FRANCHISE TAX BOARD

Appendix

**Homeowner and
Renter
Assistance**

Table 1
Homeowners Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-81 Calendar Years

87

CALENDAR YEAR	NUMBER OF CLAIMANTS PAID	TOTAL HOUSEHOLD INCOME	AVERAGE HOUSEHOLD INCOME	HOMEOWNER'S PROPERTY TAX EXEMPTION
1968	57,354	\$117,450,240	\$2,048	-
1969	64,023	132,684,872	2,072	\$70 ²
1970	62,400	130,926,208	2,098	750
1971	56,165	121,914,484	2,171	750
1972	291,928 ¹	1,453,667,550	4,980	750
1973	301,463	1,549,691,380	5,141	750
1974	309,254	1,610,657,680	5,208	1,750
1975	300,737	1,595,872,105	5,307	1,750
1976	293,198	1,627,743,538	5,551	1,750
1977	325,667	2,057,667,977	6,313	1,750
1978	279,090	1,821,405,372	6,526	1,750
1979 ⁴	232,506	1,528,719,752	6,575	1,750
1980	184,565	1,231,600,981	6,673	1,750
1981	148,736	1,024,251,676	6,886	1,750

CALENDAR YEAR	TOTAL PROPERTY TAX PAID	AVERAGE PROPERTY TAX PAID	AMOUNT OF ASSISTANCE		
			TOTAL	AVERAGE	PERCENT OF GROSS PROPERTY TAX PAID
1968	\$15,499,510	\$270	\$7,804,955	\$136	50.4
1969	15,917,330	249	7,829,398	122	49.2
1970	17,590,024	282	8,547,588	137	48.6
1971	18,058,122	321	8,289,540	148	45.9
1972	120,907,986	414	58,847,115	202	48.7
1973	129,296,560	429	60,595,578	201	46.9
1974	109,059,535	353	49,905,503	161	45.8
1975	131,862,741	438	50,821,381	169	38.5
1976	144,804,539	494	52,146,563	178	36.0
1977	188,575,236 ³	579	77,823,290 ³	239	41.3
1978	180,510,974	647	70,188,033	251	38.9
1979	61,017,427	262	24,248,104	104	39.7
1980	47,581,217	258	18,619,207	101	39.1
1981	38,444,235	258	14,255,616	96	37.1

1. Allowable household income was increased from \$3,350 to \$10,000 with a commensurate change in the assistance schedule. Maximum assessed value was increased from \$5,000 to \$7,500 after application of the homeowner's exemption.
2. A flat amount was refunded directly to all homeowners.
3. Allowable household income was increased from \$10,000 to \$12,000 with a more liberal assistance schedule. Maximum assessed value was increased from \$7,500 to \$8,500 after application of the homeowner's exemption.
4. Beginning with 1979 claims the program was expanded to include blind and totally disabled in addition to senior citizens.

Table 2
 Homeowners Property Tax Assistance Statistics
 COMPARISON BY COUNTY
 1981 Calendar Year

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	7,971	\$54,948,600	\$2,281,752	\$875,556	\$110
ALPINE	3	23,821	873	144	48
AMADOR	251	1,795,025	55,521	18,937	75
BUTTE	1,612	11,159,209	320,380	122,131	76
CALAVERAS	210	1,473,022	48,828	17,665	84
COLUSA	86	571,796	12,029	4,494	52
CONTRA COSTA	4,213	29,460,709	1,155,528	441,101	105
DEL NORTE	144	965,685	25,928	9,030	63
EL DORADO	553	3,999,547	145,789	47,684	86
FRESNO	4,745	31,300,727	908,595	384,743	81
GLENN	201	1,276,428	35,410	15,350	76
HUMBOLDT	1,037	6,853,140	209,931	89,057	86
IMPERIAL	247	1,621,552	39,014	16,660	67
INYO	110	777,279	25,386	8,496	77
KERN	3,040	19,867,886	513,051	223,916	74
KINGS	480	3,182,974	75,417	29,565	62
LAKE	656	4,384,194	118,148	45,519	69
LASSEN	171	1,120,638	31,098	12,351	72
LOS ANGELES	45,103	303,554,814	12,132,432	4,669,936	104
MADERA	380	2,485,677	69,973	27,911	73
MARIN	1,046	7,471,773	454,955	141,548	135
MARIPOSA	114	772,118	27,088	10,446	92
MENDOCINO	604	4,072,806	140,665	52,091	86
MERCED	900	6,118,789	175,560	66,326	74
MODOC	52	350,637	8,389	3,178	61
MONO	10	70,345	3,652	946	95
MONTEREY	1,433	9,883,969	354,467	130,586	91
NAPA	836	6,210,578	233,176	74,126	89
NEVADA	420	2,837,239	88,901	33,568	80
ORANGE	7,977	58,397,017	2,264,106	764,212	96
PLACER	858	5,994,728	190,313	67,040	78
PLUMAS	98	708,945	21,296	6,558	67
RIVERSIDE	5,484	38,444,149	1,221,820	445,139	81
SACRAMENTO	5,368	37,677,430	1,190,457	459,937	82
SAN BENITO	160	1,087,038	44,011	16,186	101
SAN BERNARDINO	7,057	47,811,639	1,379,964	547,486	78
SAN DIEGO	9,639	68,074,429	2,596,079	895,980	93
SAN FRANCISCO	5,200	36,858,471	1,783,304	600,498	115
SAN JOAQUIN	3,118	21,369,488	689,290	268,750	86
SAN LUIS OBISPO	1,296	9,072,564	343,666	120,461	93
SAN MATEO	3,430	25,026,052	1,352,425	428,362	125
SANTA BARBARA	1,551	11,062,890	555,685	184,032	119
SANTA CLARA	5,403	37,543,284	1,603,804	597,366	111
SANTA CRUZ	1,746	11,923,675	495,799	195,356	112
SHASTA	896	6,109,671	182,044	68,801	77
SIERRA	31	196,806	6,308	2,514	81
SISKIYOU	416	2,819,590	69,513	26,641	64
SOLANO	1,149	8,110,445	254,112	94,940	83
SONOMA	2,398	16,654,976	606,160	216,545	90
STANISLAUS	2,548	17,316,202	505,120	190,265	75
SUTTER	315	2,061,335	55,637	23,032	73
TEHAMA	331	2,290,891	55,089	21,214	64
TRINITY	84	578,779	22,553	8,195	98
TULARE	1,738	11,701,500	272,319	106,026	61
TUOLUMNE	287	2,045,497	64,437	21,070	73
VENTURA	1,881	13,588,778	544,848	178,747	95
YOLO	612	4,164,059	140,233	55,708	91
YUBA	297	1,952,582	58,173	24,402	82
UNCLASSIFIED	740	4,997,789	183,734	67,092	91
TOTALS	148,736	\$1,024,251,676	\$38,444,235	\$14,255,616	\$96

Table 3
Homeowners Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1981 Calendar Year

89

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000.....	298	-\$470,326	\$132,629	\$80,552
\$1,001 - 1,200.....	73	81,736	18,593	15,093
1,201 - 1,400.....	85	111,097	24,530	18,687
1,401 - 1,600.....	120	181,175	31,604	24,410
1,601 - 1,800.....	189	323,500	52,586	41,946
1,801 - 2,000.....	216	411,352	53,092	42,600
2,001 - 2,200.....	276	581,073	67,659	53,786
2,201 - 2,400.....	359	829,469	86,887	68,686
2,401 - 2,600.....	466	1,165,392	122,597	95,369
2,601 - 2,800.....	578	1,565,735	143,418	115,471
2,801 - 3,000.....	818	2,380,962	199,220	163,415
3,001 - 3,200.....	968	3,007,338	242,136	194,125
3,201 - 3,400.....	1,236	4,084,396	295,055	237,445
3,401 - 3,600.....	1,492	5,234,489	362,464	284,741
3,601 - 3,800.....	1,801	6,675,077	431,352	336,719
3,801 - 4,000.....	2,305	8,995,343	544,645	413,445
4,001 - 4,200.....	2,833	11,626,841	675,327	503,001
4,201 - 4,400.....	3,273	14,087,611	776,242	567,397
4,401 - 4,600.....	4,102	18,482,304	978,825	701,002
4,601 - 4,800.....	5,922	27,869,005	1,339,970	943,844
4,801 - 5,000.....	10,793	52,905,626	2,242,038	1,574,132
5,001 - 5,200.....	8,848	44,978,871	1,827,479	1,237,213
5,201 - 5,400.....	4,610	24,426,181	1,096,560	676,447
5,401 - 5,600.....	4,242	23,337,821	1,040,940	604,109
5,601 - 5,800.....	3,741	21,321,713	950,826	509,362
5,801 - 6,000.....	3,618	21,358,677	918,906	462,024
6,001 - 6,200.....	3,613	22,045,540	933,699	432,576
6,201 - 6,400.....	3,483	21,949,950	898,071	388,804
6,401 - 6,600.....	3,513	22,849,296	942,192	368,211
6,601 - 6,800.....	3,549	23,790,022	951,320	339,683
6,801 - 7,000.....	3,416	23,578,676	901,227	293,643
7,001 - 7,200.....	3,463	24,602,428	922,958	275,394
7,201 - 7,400.....	3,344	24,420,276	878,984	242,797
7,401 - 7,600.....	3,470	26,032,000	951,498	233,566
7,601 - 7,800.....	3,519	27,102,967	955,461	208,267
7,801 - 8,000.....	3,412	26,963,235	926,323	180,677
8,001 - 8,200.....	3,597	29,139,902	979,500	174,251
8,201 - 8,400.....	3,450	28,647,053	953,131	151,274
8,401 - 8,600.....	3,551	30,196,251	971,148	137,657
8,601 - 8,800.....	3,659	31,843,103	995,787	125,128
8,801 - 9,000.....	4,588	40,819,454	1,182,010	128,819
9,001 - 9,200.....	3,829	34,878,834	1,008,025	90,671
9,201 - 9,400.....	3,065	28,501,181	849,942	76,163
9,401 - 9,600.....	2,882	27,367,202	802,892	65,950
9,601 - 9,800.....	2,629	25,500,112	755,024	53,949
9,801 - 10,000.....	2,582	25,567,659	769,345	54,412
10,001 - 10,200.....	2,347	23,704,431	683,254	42,788
10,201 - 10,400.....	2,161	22,260,361	653,811	40,908
10,401 - 10,600.....	2,058	21,606,892	623,637	36,373
10,601 - 10,800.....	1,945	20,812,871	593,059	31,665
10,801 - 11,000.....	1,961	21,375,768	631,291	33,245
11,001 - 11,200.....	1,509	16,751,896	481,308	21,251
11,201 - 11,400.....	1,491	16,848,206	477,650	21,203
11,401 - 11,600.....	1,337	15,369,416	431,730	17,203
11,601 - 11,800.....	1,127	13,181,985	370,723	13,147
11,801 - 12,000.....	924	10,992,251	313,655	10,923
TOTALS.....	148,736	\$1,024,251,676	\$38,444,235	\$14,255,616

Table 4
Homeowners Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1981 Calendar Year

06

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID	AMOUNT OF ASSISTANCE
1940 AND SUBSEQUENT..	441	\$2,578,897	\$143,439	\$65,604
1935 TO 1940.....	458	2,631,335	121,844	63,290
1930 TO 1935.....	827	4,786,407	221,126	110,637
1925 TO 1930.....	1,530	9,254,244	388,575	188,180
1920 TO 1925.....	2,650	16,532,847	665,097	304,400
1919.....	660	4,297,809	161,625	68,867
1918.....	2,037	13,430,564	582,681	228,986
1917.....	2,775	18,777,245	790,866	292,684
1916.....	3,620	24,843,919	1,005,462	365,973
1915.....	4,719	32,970,924	1,285,677	456,602
1914.....	5,913	41,585,109	1,590,034	559,285
1913.....	6,515	46,018,657	1,741,912	610,762
1912.....	7,140	50,599,894	1,888,396	658,790
1911.....	7,252	51,779,409	1,897,613	650,686
1910.....	7,923	56,429,604	2,055,462	707,107
1909.....	8,104	58,128,140	2,079,146	708,234
1908.....	7,572	54,326,863	1,967,440	655,793
1907.....	7,643	54,432,917	1,950,563	669,532
1906.....	7,070	50,336,694	1,795,781	614,340
1905.....	6,982	49,200,009	1,742,369	617,419
1904.....	6,776	47,551,300	1,707,283	610,060
1903.....	6,498	45,241,558	1,623,891	585,167
1902.....	5,934	40,850,621	1,505,768	555,086
1901.....	5,179	35,764,419	1,327,022	491,791
1900.....	5,383	36,336,974	1,347,174	521,038
1899.....	4,053	27,296,257	1,023,204	396,182
1898.....	4,104	27,310,357	1,033,401	416,105
1897.....	3,374	22,237,534	861,829	354,190
1896.....	3,107	20,427,714	790,662	322,661
1895.....	2,652	17,300,389	670,256	280,062
1894.....	2,186	13,964,783	547,708	235,602
1893.....	1,718	10,964,225	441,029	187,981
1892.....	1,518	9,424,303	375,926	172,492
1891.....	1,052	6,452,141	262,306	122,768
1890 AND PRIOR.....	3,371	20,187,614	851,668	407,262
TOTALS.....	148,736	\$1,024,251,676	\$38,444,235	\$14,255,616

Table 5
Homeowners Property Tax Assistance Statistics
HOUSEHOLD INCOME BY AMOUNT OF PROPERTY TAXES PAID
1981 Calendar Year

PROPERTY TAX PAID			NUMBERS OF CLAIMANTS REPORTING HOUSEHOLD INCOME OF -											
			0 TO \$1,000	\$1,001 TO \$2,000	\$2,001 TO \$3,000	\$3,001 TO \$4,000	\$4,001 TO \$5,000	\$5,001 TO \$6,000	\$6,001 TO \$7,000	\$7,001 TO \$8,000	\$8,001 TO \$9,000	\$9,001 TO \$10,000	\$10,001 TO \$11,000	\$11,001 TO \$12,000
0	-	\$49.....	5	25	76	260	1,038	871	308	232	169	5	3	0
\$50	-	99.....	7	68	316	827	3,276	2,672	1,259	1,096	1,213	819	236	4
100	-	149.....	23	108	407	1,276	4,639	3,985	2,321	2,155	2,373	1,788	953	409
150	-	199.....	30	116	420	1,368	5,045	4,537	3,016	2,949	3,228	2,530	1,585	943
200	-	249.....	33	80	368	1,135	4,127	4,065	2,915	2,855	3,187	2,525	1,794	1,081
250	-	299.....	16	81	255	943	3,056	3,036	2,397	2,384	2,684	2,179	1,648	1,053
300	-	349.....	32	57	186	630	2,043	2,100	1,705	1,710	1,853	1,627	1,307	844
350	-	399.....	22	37	137	434	1,218	1,269	1,196	1,207	1,325	1,118	905	633
400	-	449.....	19	28	80	263	801	765	761	820	874	727	593	401
450	-	499.....	11	21	60	196	511	532	461	509	533	475	416	267
500	-	549.....	17	9	41	120	308	308	335	369	403	326	276	186
550	-	599.....	12	12	29	88	209	228	218	237	254	213	208	150
600	-	649.....	17	10	22	63	155	178	156	177	162	177	138	101
650	-	699.....	9	5	18	38	113	118	134	126	139	114	90	69
700	-	749.....	7	4	13	32	68	97	91	94	107	90	94	60
750	-	799.....	::	::	8	32	68	62	65	77	94	73	53	33
800	-	849.....	8	6	14	20	56	52	49	44	53	36	34	36
850	-	899.....	::	::	6	16	49	44	48	31	41	39	36	26
900	-	949.....	8	3	9	10	29	32	33	33	27	31	19	17
950	-	999.....	5	::	4	12	26	21	25	17	25	16	26	16
1,000 AND OVER.....			12	8	28	39	88	87	81	86	101	79	58	59
TOTALS.....			298	683	2,497	7,802	26,923	25,059	17,574	17,208	18,845	14,987	10,472	6,388

:: DATA ARE NOT SHOWN FOR CELLS WITH FEWER THAN THREE RETURNS. HOWEVER, DATA ARE INCLUDED IN THE APPROPRIATE TOTALS.

Table 6†
Homeowners Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME
1981 Calendar Year

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HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	295	-\$473,326	158	\$519,802	189	\$305,559	35	\$68,798
\$1,001 - 2,000.....	683	1,105,860	480	857,274	340	255,606	64	91,813
2,001 - 3,000.....	2,450	6,378,631	2,061	4,626,130	1,278	842,420	304	445,201
3,001 - 4,000.....	7,815	27,998,643	7,206	21,241,950	4,160	2,721,204	1,547	1,699,816
4,001 - 5,000.....	26,887	124,754,387	24,251	85,926,897	11,360	7,155,862	5,526	6,089,634
5,001 - 6,000.....	25,045	135,266,263	23,751	91,798,714	13,259	13,019,642	6,165	9,054,904
6,001 - 7,000.....	17,625	114,483,484	16,851	73,843,475	12,645	18,551,921	6,314	12,476,512
7,001 - 8,000.....	17,202	129,037,513	16,457	78,499,218	12,900	22,633,497	7,336	16,507,583
8,001 - 9,000.....	18,832	160,488,160	18,077	94,096,964	13,190	25,698,166	8,696	21,439,821
9,001 - 10,000.....	15,013	142,021,988	14,291	76,689,634	11,115	25,299,483	7,792	22,117,637
10,001 - 11,000.....	10,479	109,810,602	9,946	54,194,377	8,792	24,118,525	6,097	19,757,689
11,001 - 12,000.....	6,407	73,352,754	6,037	33,106,765	5,642	17,858,894	3,902	14,547,887
TOTALS.....	148,733	\$1,024,224,959	139,566	\$615,401,200	94,870	\$158,460,779	53,778	\$124,297,295

HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME††	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000	17	\$13,861	90	-\$342,891	139	-\$1,064,962	89	\$26,507
\$1,001 - 2,000.....	54	69,601	90	-109,286	51	-98,175	114	39,027
2,001 - 3,000.....	157	254,160	283	43,452	95	-101,695	335	268,963
3,001 - 4,000.....	790	1,284,220	753	361,107	216	-44,041	863	734,387
4,001 - 5,000.....	11,102	22,374,502	1,688	1,262,042	337	32,063	2,102	1,913,387
5,001 - 6,000.....	8,017	15,897,299	2,041	2,032,641	433	185,894	2,907	3,277,169
6,001 - 7,000.....	1,072	2,243,633	1,899	2,349,468	500	368,372	3,197	4,650,103
7,001 - 8,000.....	976	2,249,284	1,714	2,436,316	491	426,508	3,639	6,285,107
8,001 - 9,000.....	3,159	8,661,742	1,520	2,120,306	502	555,844	4,018	7,915,317
9,001 - 10,000.....	2,197	6,629,565	1,153	1,752,555	428	544,104	3,876	8,989,010
10,001 - 11,000.....	445	1,438,624	822	1,330,804	379	496,581	3,306	8,474,002
11,001 - 12,000.....	128	424,665	521	880,865	246	447,517	2,292	6,086,161
TOTALS.....	28,114	\$61,541,156	12,574	\$14,117,379	3,817	\$1,748,010	26,738	\$48,659,140

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID: AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 2 THROUGH 5 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

†† OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 7
Renters' Property Tax Assistance Statistics
COMPARISON BY COUNTY
1981 Calendar Year

93

COUNTY	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY+ TAX PAID	AMOUNT OF ASSISTANCE	AVERAGE ASSISTANCE
ALAMEDA	14,111	\$76,481,023	\$3,527,750	\$2,294,325	\$163
ALPINE	::	::	::	::	125
AMADOR	188	1,096,584	47,000	27,770	148
BUTTE	1,931	11,310,545	482,750	284,859	148
CALAVERAS	141	845,703	35,250	20,147	143
COLUSA	82	464,948	20,500	12,306	150
CONTRA COSTA	6,237	34,740,256	1,559,250	984,588	158
DEL NORTE	151	875,458	37,750	22,473	149
EL DORADO	730	4,366,733	182,500	103,045	141
FRESNO	6,405	35,429,423	1,601,250	1,019,233	159
GLENN	201	1,128,876	50,250	31,498	157
HUMBOLDT	1,276	6,853,781	319,000	206,962	162
IMPERIAL	450	2,427,402	112,500	73,459	165
INYO	322	1,894,951	80,500	46,509	144
KERN	4,871	26,319,563	1,217,750	797,485	164
KINGS	672	3,594,540	168,000	111,265	166
LAKE	693	4,056,856	173,250	99,840	144
LASSEN	148	808,319	37,000	23,535	159
LOS ANGELES	108,440	587,092,217	27,110,000	17,584,567	162
MADERA	354	1,933,967	83,500	50,273	151
MARIN	1,154	6,767,928	288,500	168,215	146
MARIPOSA	88	509,899	22,000	13,252	151
MENDOCINO	880	4,866,221	220,000	138,628	158
MERCED	1,238	6,781,994	309,500	194,894	157
MODOC	68	339,325	17,000	11,730	173
MONO	::	::	::	::	196
MONTEREY	2,026	11,412,817	506,500	314,468	155
NAPA	1,257	7,673,881	314,250	172,807	137
NEVADA	428	2,531,437	107,000	62,625	146
ORANGE	12,764	75,460,776	3,191,000	1,842,759	144
PLACER	1,532	8,718,554	383,000	232,397	152
PLUMAS	155	903,302	38,750	22,889	148
RIVERSIDE	7,997	48,662,232	1,999,250	1,110,750	139
SACRAMENTO	10,755	60,763,794	2,688,750	1,664,198	155
SAN BENITO	128	718,965	32,000	20,265	158
SAN BERNARDINO	10,147	58,445,486	2,536,750	1,514,666	149
SAN DIEGO	22,672	113,750,103	5,668,000	3,284,420	145
SAN FRANCISCO	18,328	100,152,360	4,582,000	2,953,273	161
SAN JOAQUIN	6,056	32,812,370	1,514,000	988,209	163
SAN LUIS OBISPO	1,564	9,096,783	391,000	231,617	148
SAN MATEO	3,484	20,410,240	871,000	513,343	147
SANTA BARBARA	2,924	17,349,032	751,000	420,073	144
SANTA CLARA	8,935	51,666,937	2,233,750	1,323,129	148
SANTA CRUZ	2,939	17,389,206	734,750	425,380	145
SHASTA	1,570	9,031,223	392,500	238,670	152
SIERRA	44	251,833	11,000	6,853	156
SISKIYOU	495	2,876,417	123,750	74,016	150
SOLANO	2,337	13,120,608	584,250	356,330	152
SONOMA	3,683	21,720,218	920,750	534,685	145
STANISLAUS	3,812	21,814,920	953,000	581,459	153
SUTTER	599	3,359,488	149,750	93,849	157
TEHAMA	458	2,704,073	114,500	66,495	145
TRINITY	55	331,908	13,750	7,528	137
TULARE	2,203	12,641,603	550,750	334,119	152
TUOLUMNE	333	1,899,232	83,250	50,788	153
VENTURA	4,671	27,423,161	1,167,750	679,969	146
YOLO	1,660	9,268,892	415,000	258,563	156
YUBA	731	3,831,083	182,750	123,033	168
UNCLASSIFIED	3,241	17,775,767	810,250	502,781	155
:: COUNTIES WITH FEWER THAN THREE CLAIMANTS	5	26,212	1,250	838	168
TOTALS	290,799	\$1,626,981,425	\$72,699,750	\$45,328,102	\$156

+ \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 8
Renters' Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1981 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY+ TAX PAID	AMOUNT OF ASSISTANCE
NOT MORE THAN \$1,000.....	635	\$156,279	\$158,750	\$132,662
\$1,001 - 1,200.....	268	300,278	67,000	55,480
1,201 - 1,400.....	348	455,001	87,000	70,100
1,401 - 1,600.....	472	709,380	118,000	105,880
1,601 - 1,800.....	808	1,386,417	202,000	181,920
1,801 - 2,000.....	798	1,515,661	199,500	177,260
2,001 - 2,200.....	1,097	2,306,581	274,250	251,163
2,201 - 2,400.....	1,262	2,912,470	315,500	288,142
2,401 - 2,600.....	1,677	4,194,276	419,250	386,340
2,601 - 2,800.....	2,575	6,963,919	643,750	603,219
2,801 - 3,000.....	2,347	6,857,195	586,750	549,439
3,001 - 3,200.....	2,125	6,598,407	531,250	486,596
3,201 - 3,400.....	2,477	8,185,376	619,250	558,472
3,401 - 3,600.....	3,139	11,031,041	784,750	692,699
3,601 - 3,800.....	3,858	14,305,071	964,500	833,885
3,801 - 4,000.....	5,175	20,182,747	1,293,750	1,096,051
4,001 - 4,200.....	6,511	26,703,207	1,627,750	1,355,004
4,201 - 4,400.....	7,507	32,326,942	1,876,750	1,522,651
4,401 - 4,600.....	12,034	54,277,718	3,008,500	2,386,444
4,601 - 4,800.....	25,576	120,188,261	6,394,000	4,958,916
4,801 - 5,000.....	50,991	249,204,010	12,747,750	9,643,179
5,001 - 5,200.....	37,405	189,907,647	9,351,250	6,792,756
5,201 - 5,400.....	19,573	103,301,284	4,893,250	3,355,865
5,401 - 5,600.....	15,128	83,043,840	3,782,000	2,444,339
5,601 - 5,800.....	7,904	45,001,557	1,976,000	1,199,038
5,801 - 6,000.....	5,594	32,998,893	1,398,500	790,655
6,001 - 6,200.....	4,612	28,152,227	1,153,000	605,449
6,201 - 6,400.....	4,100	25,834,071	1,025,000	498,695
6,401 - 6,600.....	3,920	25,493,201	980,000	438,279
6,601 - 6,800.....	3,737	25,046,970	934,250	381,168
6,801 - 7,000.....	3,495	24,121,805	873,750	320,958
7,001 - 7,200.....	3,373	23,961,184	843,250	284,991
7,201 - 7,400.....	3,292	24,038,922	823,000	253,381
7,401 - 7,600.....	3,197	23,984,298	799,250	222,561
7,601 - 7,800.....	3,101	23,885,030	775,250	192,719
7,801 - 8,000.....	2,855	22,560,688	713,750	156,412
8,001 - 8,200.....	2,901	23,507,712	725,250	144,182
8,201 - 8,400.....	2,719	22,581,144	679,750	121,820
8,401 - 8,600.....	3,351	28,540,436	837,750	133,465
8,601 - 8,800.....	3,025	26,324,021	756,250	105,573
8,801 - 9,000.....	4,822	42,914,583	1,205,500	144,325
9,001 - 9,200.....	3,665	33,427,038	916,250	91,411
9,201 - 9,400.....	2,445	22,732,676	611,250	60,993
9,401 - 9,600.....	2,103	19,971,313	525,750	47,557
9,601 - 9,800.....	1,734	16,821,336	433,500	34,627
9,801 - 10,000.....	1,646	16,300,652	411,500	32,941
10,001 - 10,200.....	1,492	15,069,433	373,000	26,062
10,201 - 10,400.....	1,310	13,494,333	327,500	22,867
10,401 - 10,600.....	1,258	13,206,162	314,500	20,500
10,601 - 10,800.....	1,110	11,878,068	277,500	16,657
10,801 - 11,000.....	977	10,650,073	244,250	14,661
11,001 - 11,200.....	846	9,392,433	211,500	10,577
11,201 - 11,400.....	744	8,407,957	186,000	9,307
11,401 - 11,600.....	684	7,864,381	171,000	7,765
11,601 - 11,800.....	517	6,049,164	129,250	5,192
11,801 - 12,000.....	484	5,756,656	121,000	4,852
TOTALS	290,799	\$1,626,981,425	\$72,699,750	\$45,328,102

+ \$250 RENTER STATUTORY PROPERTY TAX EQUIVALENT.

Table 9
Renters' Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1981 Calendar Year

YEAR OF BIRTH	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	PROPERTY TAX PAID*	AMOUNT OF ASSISTANCE
1940 and Subsequent..	24,822	\$121,418,478	\$6,205,500	\$4,393,605
1935 to 1940.....	6,215	30,237,862	1,553,750	1,120,069
1930 to 1935.....	8,114	39,792,490	2,028,500	1,465,172
1925 to 1930.....	12,094	60,269,457	3,023,500	2,156,273
1920 to 1925.....	16,508	84,073,632	4,127,000	2,886,055
1919.....	3,528	18,440,856	882,000	599,773
1918.....	5,836	31,514,507	1,459,000	935,846
1917.....	7,451	41,116,875	1,862,750	1,166,417
1916.....	9,157	52,436,990	2,289,250	1,370,228
1915.....	9,269	53,329,089	2,317,250	1,386,659
1914.....	10,703	61,875,967	2,675,750	1,604,304
1913.....	10,363	60,924,752	2,590,750	1,517,074
1912.....	11,006	64,951,830	2,751,500	1,605,628
1911.....	10,775	64,976,807	2,693,750	1,527,641
1910.....	11,275	67,162,415	2,818,750	1,623,952
1909.....	10,565	63,203,407	2,641,250	1,514,529
1908.....	10,870	65,676,404	2,717,500	1,535,075
1907.....	10,553	63,211,150	2,638,250	1,510,121
1906.....	10,014	59,583,574	2,503,500	1,443,848
1905.....	9,677	57,623,057	2,419,250	1,394,785
1904.....	9,263	55,070,284	2,315,750	1,339,067
1903.....	8,642	51,308,022	2,160,500	1,250,251
1902.....	8,372	49,157,139	2,093,000	1,229,980
1901.....	7,246	42,363,650	1,811,500	1,072,017
1900.....	7,383	42,601,858	1,845,750	1,109,646
1899.....	5,541	31,934,744	1,385,250	833,047
1898.....	5,513	31,341,317	1,378,250	841,399
1897.....	4,487	25,445,289	1,121,750	688,642
1896.....	4,286	23,985,458	1,071,500	669,657
1895.....	3,479	19,170,319	869,750	553,517
1894.....	2,944	16,120,605	736,000	468,177
1893.....	2,514	13,516,121	628,500	410,891
1892.....	2,184	11,898,824	546,000	349,510
1891.....	1,557	8,162,617	389,250	258,239
1890 and Prior.....	8,593	43,085,579	2,148,250	1,497,014
TOTALS.....	290,799	\$1,626,981,425	\$72,699,750	\$45,328,108

* \$250 STATUTORY PROPERTY TAX EQUIVALENT.

Table 10†
Renters' Property Tax Assistance Statistics
MAJOR SOURCES OF HOUSEHOLD INCOME

1981 Calendar Year

HOUSEHOLD INCOME CLASS	NUMBER OF CLAIMANTS	HOUSEHOLD INCOME	SOCIAL SECURITY (INCOME)		INTEREST AND DIVIDENDS		PENSIONS AND ANNUITIES	
			NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	619	\$140,279	86	\$155,826	107	\$68,239	28	\$20,608
\$1,001 - 2,000.....	2,685	4,332,737	1,504	2,469,286	419	164,032	125	162,911
2,001 - 3,000.....	8,611	22,168,441	5,018	11,776,186	1,488	740,952	523	801,102
3,001 - 4,000.....	17,035	60,974,642	12,919	38,756,172	4,580	2,478,780	2,059	2,533,390
4,001 - 5,000.....	102,399	481,489,138	68,049	231,462,034	15,443	6,946,170	13,128	17,293,317
5,001 - 6,000.....	85,737	454,721,164	64,863	230,458,430	16,021	11,741,217	13,934	20,975,995
6,001 - 7,000.....	20,003	129,424,522	18,190	78,798,131	10,264	14,559,732	7,559	15,893,811
7,001 - 8,000.....	15,839	118,541,122	14,508	67,656,948	9,326	16,250,727	6,966	17,429,959
8,001 - 9,000.....	16,793	143,606,965	14,557	74,825,346	8,461	16,752,950	6,697	18,088,527
9,001 - 10,000.....	11,634	109,603,015	10,675	56,405,349	6,466	15,370,612	5,004	14,841,718
10,001 - 11,000.....	6,153	64,345,069	5,650	29,711,041	4,543	13,423,591	3,219	11,099,722
11,001 - 12,000.....	3,288	37,613,591	3,005	15,651,281	2,662	9,208,303	1,881	7,143,625
TOTALS.....	290,796	\$1,626,960,685	219,024	\$838,126,030	79,780	\$107,705,305	61,123	\$126,284,685
HOUSEHOLD INCOME CLASS	PUBLIC ASSISTANCE		NET RENTAL INCOME		NET BUSINESS INCOME		OTHER INCOME††	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
NOT MORE THAN \$1,000.....	209	\$171,100	13	-\$26,452	30	-\$168,617	136	-\$80,425
\$1,001 - 2,000.....	861	1,271,057	10	-6,782	19	-13,609	454	285,842
2,001 - 3,000.....	3,253	7,270,608	47	35,923	42	-9,505	1,253	1,553,175
3,001 - 4,000.....	6,216	15,305,420	83	77,124	86	32,396	1,748	1,791,360
4,001 - 5,000.....	75,873	219,840,953	257	485,450	152	68,183	4,433	5,393,031
5,001 - 6,000.....	60,835	183,232,885	334	529,350	194	179,824	6,259	7,603,463
6,001 - 7,000.....	3,569	10,991,015	164	207,141	205	231,485	4,498	8,743,207
7,001 - 8,000.....	2,143	7,432,759	130	239,732	153	183,843	3,838	9,347,154
8,001 - 9,000.....	5,523	24,053,867	104	181,764	144	237,530	3,505	9,466,981
9,001 - 10,000.....	3,448	13,848,320	58	101,184	112	186,913	2,920	8,848,919
10,001 - 11,000.....	610	2,837,624	43	62,592	80	139,300	2,136	7,071,199
11,001 - 12,000.....	182	799,851	29	54,912	57	104,240	1,297	4,651,379
TOTALS.....	162,722	\$487,055,459	1,272	\$1,941,938	1,274	\$1,171,983	32,477	\$64,675,285

† DATA IN THIS TABLE ARE BASED ON A SAMPLE OF CLAIMS PAID: AS SUCH, THEY CANNOT BE DIRECTLY COMPARED TO STATISTICS APPEARING IN TABLES 7 THROUGH 9 WHICH WERE DERIVED FROM ALL RECORDS OF VALID CLAIMS.

†† OTHER INCOME INCLUDES INSURANCE PROCEEDS, DEATH BENEFITS, WAGES, GIFTS OVER \$300, AND INCOME FROM OTHER HOUSEHOLD MEMBERS.

Table 11
Homeowners-Renters' Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1981 Calendar Year

97

HOUSEHOLD INCOME CLASS	HOMEOWNERS			RENTERS		
	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL	SENIOR CITIZENS (AGE 62 OR OLDER)	BLIND AND DISABLED	TOTAL
NOT MORE THAN \$1,000.....	257	41	298	242	393	635
\$1,001 - 1,200.....	68	5	73	132	136	268
1,201 - 1,400.....	80	5	85	195	153	348
1,401 - 1,600.....	113	7	120	262	210	472
1,601 - 1,800.....	174	15	189	517	291	808
1,801 - 2,000.....	205	11	216	541	257	798
2,001 - 2,200.....	263	13	276	673	424	1,097
2,201 - 2,400.....	342	17	359	761	501	1,262
2,401 - 2,600.....	435	31	466	936	741	1,677
2,601 - 2,800.....	541	37	578	1,202	1,373	2,575
2,801 - 3,000.....	744	74	818	1,452	895	2,347
3,001 - 3,200.....	936	32	968	1,559	566	2,125
3,201 - 3,400.....	1,186	50	1,236	1,866	611	2,477
3,401 - 3,600.....	1,425	67	1,492	2,426	713	3,139
3,601 - 3,800.....	1,726	75	1,801	2,370	888	3,258
3,801 - 4,000.....	2,223	82	2,305	3,823	1,352	5,175
4,001 - 4,200.....	2,695	138	2,833	4,672	1,839	6,511
4,201 - 4,400.....	3,120	153	3,273	5,650	1,857	7,507
4,401 - 4,600.....	3,841	261	4,102	7,913	4,121	12,034
4,601 - 4,800.....	5,231	691	5,922	15,309	10,267	25,576
4,801 - 5,000.....	9,686	1,107	10,793	34,672	16,319	50,991
5,001 - 5,200.....	8,195	653	8,848	27,810	9,595	37,405
5,201 - 5,400.....	4,322	288	4,610	10,420	9,153	19,573
5,401 - 5,600.....	3,997	245	4,242	9,065	6,063	15,128
5,601 - 5,800.....	3,558	183	3,741	5,798	2,106	7,904
5,801 - 6,000.....	3,434	184	3,618	4,304	1,290	5,594
6,001 - 6,200.....	3,436	177	3,613	3,808	804	4,612
6,201 - 6,400.....	3,348	135	3,483	3,460	640	4,100
6,401 - 6,600.....	3,379	134	3,513	3,326	594	3,920
6,601 - 6,800.....	3,417	132	3,549	3,237	500	3,737
6,801 - 7,000.....	3,288	128	3,416	3,097	398	3,495
7,001 - 7,200.....	3,332	131	3,463	3,003	370	3,373
7,201 - 7,400.....	3,234	110	3,344	2,946	346	3,292
7,401 - 7,600.....	3,368	102	3,470	2,843	354	3,197
7,601 - 7,800.....	3,391	128	3,519	2,801	300	3,101
7,801 - 8,000.....	3,298	114	3,412	2,598	257	2,855
8,001 - 8,200.....	3,470	127	3,597	2,657	244	2,901
8,201 - 8,400.....	3,322	128	3,450	2,508	211	2,719
8,401 - 8,600.....	3,415	136	3,551	3,050	301	3,351
8,601 - 8,800.....	3,527	132	3,659	2,766	259	3,025
8,801 - 9,000.....	4,419	169	4,588	4,331	491	4,822
9,001 - 9,200.....	3,696	133	3,829	3,358	307	3,665
9,201 - 9,400.....	2,985	80	3,065	2,213	232	2,445
9,401 - 9,600.....	2,786	96	2,882	1,948	155	2,103
9,601 - 9,800.....	2,547	82	2,629	1,580	154	1,734
9,801 - 10,000.....	2,511	71	2,582	1,512	134	1,646
10,001 - 10,200.....	2,280	67	2,347	1,376	116	1,492
10,201 - 10,400.....	2,090	71	2,161	1,231	79	1,310
10,401 - 10,600.....	1,997	61	2,058	1,180	78	1,258
10,601 - 10,800.....	1,899	46	1,945	1,043	67	1,110
10,801 - 11,000.....	1,923	38	1,961	915	62	977
11,001 - 11,200.....	1,464	45	1,509	802	44	846
11,201 - 11,400.....	1,464	27	1,491	702	42	744
11,401 - 11,600.....	1,307	30	1,337	648	36	684
11,601 - 11,800.....	1,094	33	1,127	497	20	517
11,801 - 12,000.....	907	17	924	459	25	484
TOTALS.....	141,391	7,345	148,736	211,065	79,734	290,799